

US Census Bureau

Specified sources of municipal
cens...

D

000020080605





UNIVERSITY OF CALIFORNIA
IRVINE

FEB 1 1971

LIBRARY
GOVERNMENT PUBLICATIONS

DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
SAM. L. ROGERS, DIRECTOR

SPECIFIED SOURCES OF MUNICIPAL REVENUE

INCLUDING

SPECIAL ASSESSMENTS, BUSINESS TAXES OTHER THAN
ON THE LIQUOR TRAFFIC, GENERAL LICENSE TAXES,
AND LICENSE TAXES ON DOGS, IN CITIES HAVING A
POPULATION OF OVER 30,000

1917



REPORTS ON STATISTICS OF CITIES AND STATES ISSUED BY THE BUREAU
OF THE CENSUS FOR THE YEAR 1917.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1917.

SPECIFIED SOURCES OF MUNICIPAL REVENUE, INCLUDING SPECIAL ASSESSMENTS, BUSINESS TAXES OTHER THAN ON THE LIQUOR
TRAFFIC, GENERAL LICENSE TAXES, AND LICENSE TAXES ON DOGS, IN CITIES HAVING A POPULATION OF OVER 30,000: 1917.

STATISTICS OF FIRE DEPARTMENTS OF CITIES HAVING A POPULATION OF OVER 30,000: 1917.

FINANCIAL STATISTICS OF STATES: 1917.

(2)

CONTENTS.

INTRODUCTION.

	Page.
Scope of report.....	7
Subjects presented.....	8
Terminology.....	9
Municipal revenues.....	9
Taxes and the sovereign power of taxation.....	9
Subjects, objects, and methods of taxation.....	9
Classification of taxes.....	10
Special assessments.....	11
Business taxes.....	11
General license taxes.....	11
License taxes on dogs.....	11
Purpose of report.....	11
Revenue derived from taxes on the liquor traffic.....	12
Revenue receipts from taxes on the liquor traffic and from other business license taxes.....	13
Receipts from specified sources of revenue.....	13
TABLE 1.—Receipts from taxes on the liquor traffic and from other business licenses, for specified years: 1903-1917.....	13
TABLE 2.—Per cent of total revenue receipts formed by receipts from taxes on the liquor traffic and from other business licenses, for specified years: 1903-1917.....	17
TABLE 3.—Total revenue receipts and receipts from specified sources of revenue: 1917.....	20
Per cent distribution of all revenue receipts.....	24
TABLE 4.—Per cent distribution, by principal classes, of all revenue receipts: 1917.....	25
Schedules of municipal revenue from specified sources.....	27
Special assessments.....	27
Excess condemnation.....	28
Business licenses other than on the liquor traffic.....	29

SPECIAL ASSESSMENTS, BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC, GENERAL LICENSE TAXES, AND LICENSE TAXES ON DOGS.

Provisions in cities of—	Page.	Provisions in cities of—	Page.
Alabama.....	30	Missouri.....	88
Arkansas.....	39	Montana.....	94
California.....	40	Nebraska.....	94
Colorado.....	44	New Hampshire.....	95
Connecticut.....	45	New Jersey.....	95
Delaware.....	47	New York.....	100
District of Columbia.....	47	North Carolina.....	103
Florida.....	48	Ohio.....	106
Georgia.....	52	Oklahoma.....	109
Idaho.....	62	Oregon.....	111
Illinois.....	62	Pennsylvania.....	112
Indiana.....	65	Rhode Island.....	117
Iowa.....	67	South Carolina.....	118
Kansas.....	69	Tennessee.....	121
Kentucky.....	72	Texas.....	126
Louisiana.....	75	Utah.....	128
Maine.....	76	Virginia.....	129
Maryland.....	77	Washington.....	135
Massachusetts.....	78	West Virginia.....	137
Michigan.....	83	Wisconsin.....	138
Minnesota.....	86		

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., December 29, 1917.

SIR:

I transmit herewith a report relating to certain sources from which cities having a population of over 30,000 derived a part of their revenue in the fiscal year 1917. The data presented pertain to four sources of revenue: Special assessments, business taxes other than on the liquor traffic, general license taxes, and license taxes on dogs.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of states and cities; Lemuel A. Carruthers, chief of division; and A. H. O. Rolle. The text discussion was prepared under the immediate supervision of Morris J. Hole.

Respectfully,

SAM. L. ROGERS,
Director of the Census.

HON. WILLIAM C. REDFIELD,
Secretary of Commerce.

SPECIFIED SOURCES OF MUNICIPAL REVENUE IN CITIES HAVING A POPULATION OF OVER 30,000: 1917.

INTRODUCTION.

SCOPE OF REPORT.—The statistics of this report relate to 216 incorporated cities, the incorporated towns of Brookline, Mass., and West Hoboken, N. J., and the borough of Norristown, Pa. Each of these 219 municipalities had, at the middle of the fiscal year reported, an estimated population of over 30,000. For convenience all of these municipalities are, in this report, referred to as cities.

The following statement shows the names of all cities for which statistics are presented in this report, together with the rank of each in population, the date of the close of its fiscal year, and its estimated population at the middle of its fiscal year. The location of each of these cities is shown on the accompanying map of the United States.

Rank of city.	STATE AND CITY.	Date of close of fiscal year.	Population at middle of fiscal year (estimated).	Rank of city.	STATE AND CITY.	Date of close of fiscal year.	Population at middle of fiscal year (estimated).
	ALABAMA:				IOWA:		
33	Birmingham.....	Sept. 30, 1916	179, 773	174	Cedar Rapids.....	Mar. 31, 1917	37, 489
111	Mobile.....	Sept. 30, 1916	57, 976	206	Council Bluffs.....	Mar. 31, 1917	31, 572
146	Montgomery.....	June 30, 1917	43, 662	130	Davenport.....	Mar. 31, 1917	49, 013
	ARKANSAS:			65	Des Moines.....	Mar. 31, 1917	102, 211
114	Little Rock.....	Dec. 31, 1916	57, 343	163	Dubuque.....	Feb. 28, 1917	39, 910
	CALIFORNIA:			113	Sioux City.....	Mar. 31, 1917	57, 451
109	Berkeley.....	June 30, 1917	59, 040	183	Waterloo.....	Mar. 31, 1917	35, 916
184	Fresno.....	June 30, 1917	35, 636		KANSAS:		
10	Los Angeles.....	June 30, 1917	519, 206	69	Kansas City.....	Dec. 31, 1916	99, 437
30	Oakland.....	June 30, 1917	202, 504	131	Topeka.....	Dec. 31, 1916	48, 726
134	Pasadena.....	June 30, 1917	48, 277	92	Wichita.....	Dec. 31, 1916	70, 722
98	Sacramento.....	Dec. 31, 1916	66, 895		KENTUCKY:		
122	San Diego.....	Dec. 31, 1916	54, 103	115	Covington.....	Dec. 31, 1916	57, 144
12	San Francisco.....	June 30, 1917	467, 269	158	Lexington.....	Dec. 31, 1916	41, 097
166	San Jose.....	Nov. 30, 1916	38, 826	28	Louisville.....	Aug. 31, 1916	238, 277
188	Stockton.....	Dec. 31, 1916	35, 358	204	Newport.....	Dec. 31, 1916	31, 927
	COLORADO:				LOUISIANA:		
200	Colorado Springs.....	Dec. 31, 1916	32, 971	16	New Orleans.....	Dec. 31, 1916	371, 747
24	Denver.....	Dec. 31, 1916	260, 800	189	Shreveport.....	Dec. 31, 1916	35, 230
120	Pueblo.....	Dec. 31, 1916	54, 462		MAINE:		
	CONNECTICUT:			102	Portland.....	Dec. 31, 1916	63, 867
48	Bridgeport.....	Mar. 31, 1917	122, 365		MARYLAND:		
57	Hartford.....	Mar. 31, 1917	111, 383	8	Baltimore.....	Dec. 31, 1916	589, 621
121	New Britain.....	Mar. 31, 1917	54, 192		MASSACHUSETTS:		
39	New Haven.....	Dec. 31, 1916	149, 685	5	Boston.....	Jan. 31, 1917	757, 420
211	Stamford.....	Jan. 9, 1917	30, 907	97	Brockton.....	Nov. 30, 1916	67, 307
78	Waterbury.....	Dec. 31, 1916	86, 973	201	Brookline.....	Dec. 31, 1916	32, 730
	DELAWARE:			52	Cambridge.....	Mar. 31, 1917	113, 309
71	Wilmington.....	June 30, 1917	94, 817	140	Chelsea.....	Dec. 31, 1916	46, 192
	DISTRICT OF COLUMBIA:			165	Everett.....	Dec. 31, 1916	39, 233
17	Washington.....	June 30, 1917	366, 631	44	Fall River.....	Dec. 31, 1916	128, 366
	FLORIDA:			154	Fitchburg.....	Nov. 30, 1916	41, 728
85	Jacksonville.....	Dec. 31, 1916	76, 101	133	Haverhill.....	Dec. 31, 1916	48, 477
119	Tampa.....	May 31, 1917	54, 871	101	Holyoke.....	Nov. 30, 1916	65, 185
	GEORGIA:			66	Lawrence.....	Dec. 31, 1916	100, 560
32	Atlanta.....	Dec. 31, 1916	190, 558	53	Lowell.....	Dec. 31, 1916	113, 245
128	Augusta.....	Dec. 31, 1916	50, 245	64	Lynn.....	Dec. 31, 1916	102, 425
142	Macon.....	Dec. 31, 1916	45, 757	126	Malden.....	Dec. 31, 1916	51, 155
95	Savannah.....	Dec. 31, 1916	68, 805	49	New Bedford.....	Dec. 5, 1916	117, 917
	IDAHO:			145	Newton.....	Dec. 31, 1916	43, 715
192	Boise.....	Apr. 30, 1917	34, 547	167	Pittsfield.....	Dec. 31, 1916	38, 629
	ILLINOIS:			169	Quincy.....	Dec. 31, 1916	38, 136
193	Aurora.....	Dec. 31, 1916	34, 204	132	Salem.....	Dec. 31, 1916	48, 562
2	Chicago.....	Dec. 31, 1916	2, 497, 722	77	Somerville.....	Dec. 31, 1916	87, 039
202	Danville.....	Apr. 30, 1917	32, 497	63	Springfield.....	Nov. 30, 1916	105, 715
162	Decatur.....	Apr. 30, 1917	39, 966	181	Taunton.....	Nov. 30, 1916	36, 256
88	East St. Louis.....	Dec. 31, 1916	74, 708	214	Waltham.....	Jan. 31, 1917	30, 607
171	Joliet.....	Apr. 30, 1917	38, 010	35	Worcester.....	Nov. 30, 1916	163, 081
91	Peoria.....	Dec. 31, 1916	71, 458		MICHIGAN:		
179	Quincy.....	Apr. 30, 1917	36, 809	135	Bay City.....	June 30, 1917	48, 166
118	Rockford.....	Dec. 31, 1916	55, 185	7	Detroit.....	June 30, 1917	603, 993
104	Springfield.....	Feb. 28, 1917	61, 370	117	Flint.....	Feb. 28, 1917	55, 208
	INDIANA:			43	Grand Rapids.....	Mar. 31, 1917	128, 924
86	Evansville.....	Dec. 31, 1916	76, 078	187	Jackson.....	Dec. 31, 1916	35, 363
84	Fort Wayne.....	Dec. 31, 1916	76, 183	129	Kalamazoo.....	Mar. 31, 1917	49, 266
23	Indianapolis.....	Dec. 31, 1916	271, 708	152	Lansing.....	Apr. 30, 1917	42, 232
94	South Bend.....	Dec. 31, 1916	68, 946	116	Saginaw.....	June 30, 1917	56, 055
100	Terre Haute.....	Dec. 31, 1916	66, 083				

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

Rank of city.	STATE AND CITY.	Date of close of fiscal year.	Population at middle of fiscal year (estimated).	Rank of city.	STATE AND CITY.	Date of close of fiscal year.	Population at middle of fiscal year (estimated).
	MINNESOTA:				OREGON:		
72	Duluth.....	Dec. 31, 1916	94,495	22	Portland.....	Nov. 30, 1916	294,385
18	Minneapolis.....	Dec. 31, 1916	363,454		PENNSYLVANIA:		
27	St. Paul.....	Dec. 31, 1916	247,232	103	Allentown.....	Dec. 31, 1916	63,505
	MISSOURI:			110	Altoona.....	Dec. 31, 1916	58,659
196	Joplin.....	June 30, 1917	33,308	155	Chester.....	Dec. 31, 1916	41,396
21	Kansas City.....	Apr. 17, 1917	300,215	215	Easton.....	Jan. 3, 1917	30,533
79	St. Joseph.....	Apr. 17, 1917	85,611	87	Erie.....	Jan. 3, 1917	75,206
4	St. Louis.....	Apr. 10, 1917	760,454	90	Harrisburg.....	Dec. 31, 1916	72,015
159	Springfield.....	June 30, 1917	40,755	96	Johnstown.....	Dec. 31, 1916	68,529
	MONTANA:			127	Lancaster.....	June 1, 1917	51,096
147	Butte.....	Apr. 30, 1917	43,636	136	McKeesport.....	Dec. 31, 1916	47,521
	NEBRASKA:			157	New Castle.....	Dec. 31, 1916	41,133
139	Lincoln.....	Aug. 31, 1916	46,386	210	Norristown.....	Dec. 31, 1916	31,401
34	Omaha.....	Dec. 31, 1916	165,470	3	Philadelphia.....	Dec. 31, 1916	1,709,518
	NEW HAMPSHIRE:			9	Pittsburgh.....	Dec. 31, 1916	579,090
80	Manchester.....	Dec. 31, 1916	78,283	58	Reading.....	Dec. 31, 1916	109,811
	NEW JERSEY:			41	Scranton.....	Dec. 31, 1916	146,811
112	Atlantic City.....	Dec. 31, 1916	57,660	83	Wilkes-Barre.....	Jan. 2, 1917	76,780
93	Bayonne.....	Apr. 30, 1917	70,663	194	Williamsport.....	Dec. 31, 1916	33,809
61	Camden.....	Dec. 31, 1916	106,233	124	York.....	Dec. 31, 1916	51,656
151	East Orange.....	Dec. 31, 1916	42,458		RHODE ISLAND:		
75	Elizabeth.....	June 30, 1917	87,760	218	Newport.....	Dec. 28, 1916	30,105
82	Hoboken.....	Apr. 30, 1917	77,584	108	Pawtucket.....	Dec. 31, 1916	59,411
20	Jersey City.....	Nov. 30, 1916	305,827	26	Providence.....	Sept. 30, 1916	253,726
15	Newark.....	Dec. 31, 1916	408,894	144	Woonsocket.....	Dec. 31, 1916	44,360
197	Orange.....	Dec. 31, 1916	33,080		SOUTH CAROLINA:		
89	Passaic.....	June 30, 1917	73,111	106	Charleston.....	Dec. 31, 1916	60,734
42	Pateron.....	June 30, 1917	139,477	191	Columbia.....	Dec. 31, 1916	34,611
156	Perth Amboy.....	Dec. 31, 1916	41,185		TENNESSEE:		
56	Trenton.....	Feb. 28, 1917	111,990	107	Chattanooga.....	Sept. 30, 1916	59,700
150	West Hoboken.....	Dec. 31, 1916	43,139	168	Knoxville.....	Sept. 30, 1916	38,582
	NEW YORK:			40	Memphis.....	Dec. 31, 1916	148,995
62	Albany.....	Dec. 31, 1916	106,003	51	Nashville.....	Dec. 31, 1916	117,057
177	Amsterdam.....	Dec. 31, 1916	37,103		TEXAS:		
173	Auburn.....	June 30, 1917	37,604	190	Austin.....	Dec. 31, 1916	34,814
123	Binghamton.....	Dec. 31, 1916	53,973	46	Dallas.....	May 1, 1917	126,362
11	Buffalo.....	June 30, 1917	472,169	99	El Paso.....	Mar. 31, 1917	66,095
170	Elmira.....	Dec. 31, 1916	38,120	60	Fort Worth.....	Dec. 31, 1916	107,070
180	Jamestown.....	Feb. 28, 1917	36,722	153	Galveston.....	Feb. 28, 1917	41,994
176	Mount Vernon.....	Apr. 30, 1917	37,336	55	Houston.....	Dec. 31, 1916	112,384
172	New Rochelle.....	Dec. 31, 1916	37,759	47	San Antonio.....	May 31, 1917	125,658
1	New York.....	Dec. 31, 1916	5,602,841	195	Waco.....	Mar. 31, 1917	33,542
175	Niagara Falls.....	Dec. 31, 1916	37,353		UTAH:		
217	Poughkeepsie.....	Dec. 31, 1916	30,390	209	Ogden.....	Dec. 31, 1916	31,404
25	Rochester.....	Dec. 31, 1916	258,959	50	Salt Lake City.....	Dec. 31, 1916	117,399
68	Schenectady.....	Dec. 31, 1916	99,519		VIRGINIA:		
37	Syracuse.....	Dec. 31, 1916	155,624	198	Lynchburg.....	Jan. 31, 1917	32,986
81	Troy.....	Dec. 31, 1916	77,916	74	Norfolk.....	June 30, 1917	90,380
76	Utica.....	Dec. 31, 1916	87,401	164	Portsmouth.....	Dec. 31, 1916	39,651
67	Yonkers.....	Dec. 31, 1916	99,838	26	Richmond.....	Jan. 31, 1917	156,855
	NORTH CAROLINA:			149	Roanoke.....	Dec. 31, 1916	43,284
161	Charlotte.....	Apr. 30, 1917	40,135		WASHINGTON:		
219	Wilmington.....	June 1, 1917	30,104	199	Bellingham.....	Dec. 31, 1916	32,985
208	Winston-Salem.....	Apr. 30, 1917	31,509	185	Everett.....	Dec. 31, 1916	35,486
	OHIO:			19	Seattle.....	Dec. 31, 1916	348,639
73	Akron.....	Dec. 31, 1916	90,625	38	Spokane.....	Dec. 31, 1916	150,323
105	Canton.....	Dec. 31, 1916	60,852	54	Tacoma.....	Dec. 31, 1916	112,770
14	Cincinnati.....	Dec. 31, 1916	410,476		WEST VIRGINIA:		
6	Cleveland.....	Dec. 31, 1916	674,073	216	Charleston.....	June 30, 1917	30,500
29	Columbus.....	Dec. 31, 1916	214,878	137	Huntington.....	June 30, 1917	46,657
45	Dayton.....	Dec. 31, 1916	127,224	148	Wheeling.....	June 30, 1917	43,516
160	Hamilton.....	Dec. 31, 1916	40,496		WISCONSIN:		
186	Lima.....	Dec. 31, 1916	35,384	203	Kenosha.....	Apr. 30, 1917	31,995
178	Lorain.....	Dec. 31, 1916	36,964	205	La Crosse.....	Dec. 31, 1916	31,677
125	Springfield.....	Dec. 31, 1916	51,550	213	Madison.....	Dec. 31, 1916	30,699
31	Toledo.....	Dec. 31, 1916	198,117	13	Milwaukee.....	Dec. 31, 1916	436,535
59	Youngstown.....	Dec. 31, 1916	108,385	182	Oshkosh.....	Sept. 30, 1916	35,944
212	Zanesville.....	Dec. 31, 1916	30,863	138	Racine.....	Dec. 31, 1916	46,486
	OKLAHOMA:			111	Superior.....	Sept. 30, 1916	45,991
143	Muskogee.....	June 30, 1917	45,695				
70	Oklahoma City.....	June 30, 1917	95,265				
207	Tulsa.....	June 30, 1917	31,541				

SUBJECTS PRESENTED.—This report of the Bureau of the Census presents the provisions for raising

certain classes of revenue, that were in force in the 219 cities having more than 30,000 inhabitants in

1917. In connection therewith there are presented certain financial statistics relative thereto. This survey covers four classes of revenue, as follows:

1. Special assessments.
 - a. For public improvements.
 - b. For public services.
2. Business taxes other than those on the liquor traffic.
 - a. Collected without issue of license.
 - b. Collected with issue of license.
3. General license taxes.
4. License taxes on dogs.

TERMINOLOGY.—The significance of the term “revenue” and of each of the four classes of revenue named above, as used by the Bureau of the Census, is set forth in the paragraphs which follow.

Municipal revenues.—Municipal revenues are the moneys and other wealth received by or placed to the credit of cities and other municipalities for governmental purposes that increase their assets without increasing their debt liabilities, or that decrease their debt liabilities without decreasing their assets. The aggregate of these moneys and other wealth constitutes the *revenue* of the municipality, while the portion of such wealth derived from a single source, as poll taxes, fines, or fees, is properly spoken of as a *municipal revenue*. The *revenue of a municipality for a given fiscal year* is the net amount that accrues from revenue sources for that year. It includes (1) the taxes levied in accordance with the city's financial program or budget, to meet its governmental costs during that year, whether such revenues are recorded on the tax lists in that or some other year; (2) the special assessments whose levies are authorized for the given year or otherwise made legally available for use during that year; (3) the revenues earned during the year by the operation of public service enterprises, the management of public properties and investments, the loaning of money and leasing of properties, and the performance of services; (4) revenues like subventions, which are legally due and receivable during the year; and (5) other amounts received or placed to the credit of the municipality during the year, that increased its assets without increasing its liabilities or that decreased its liabilities without also decreasing its assets.

The general property tax which accrues as above stated for a specified fiscal year of a given city depends upon the laws in force in such city with reference to the time for assessing and levying the tax, or entering the same on the tax books, and that for preparing the budget. In some cities, notably those of the state of Ohio, the tax is levied, and in part collected, before the opening of the fiscal year to which it relates; while in others, notably in Chicago and other cities in Illinois, it is levied so late in the fiscal year that the tax does not become due and collectible until some months after the beginning of the succeeding year.

Taxes and the sovereign power of taxation.—In the broad significance of the word, *taxes* are amounts of money, other wealth, or services which, by virtue of that sovereign power of a nation or a state, generally spoken of as the taxing power, are exacted for the support of governments, for meeting general public needs, and for other governmental purposes. The *sovereign power of taxation*, by virtue of which taxes in this broad sense of the word are exacted, is the power which Chief Justice Marshall declared “involves the right to destroy,” and which, when considered as a right of the government, “is a right which in its nature acknowledges no limit.” It includes the power to prescribe the conditions under which persons and corporations may engage in business and business activities, receive franchises, and enjoy common-law rights and privileges; and also the power to prescribe the conditions under which they may take and hold title to real and other property. Exercising that power, nations and states may take away from the owners of property the legal title to lands and chattels if taxes on the same are not paid when due, and may take away from persons following given occupations or businesses, holding certain franchises, or enjoying specified privileges, the right to follow, hold, or enjoy the same unless, or until, the tax is paid for that special occupation, business, franchise, or privilege.

The sovereign power of taxation is by the courts and many writers on public finance differentiated into the so-called “taxing power” and “police power,” the first including the power to raise revenue and the second the power of social, industrial, and economic regulation and control. This difference has been evolved by the courts in their efforts to reconcile or adjust the revenue-producing laws as enacted by the legislatures of the several states to the different constitutional provisions of those states. The great differences which exist in the constitutional and statutory provisions under which the 219 cities covered by this report derive their revenues render it impossible, however, for the Bureau of the Census to use this differentiation as the basis of any classification of revenue, and hence it employs the phrases “the taxing power” and “the police power” only for purposes of reference and for more exact description of certain revenues.

Subjects, objects, and methods of taxation.—Considered as exacted under the sovereign power of taxation, taxes may be levied upon every person, natural and corporate, and with reference to every object to which the legislative power of the Nation or state extends; but the subject and object of taxation and the amounts of taxes levied upon each at any given time are always determined by public needs and public policy with reference to the conservation of order in political society, the encouragement of industry, and the discouragement of pernicious employment and injurious business or other activities. Further, the revenues exacted under the sovereign power of taxa-

tion may be levied and collected by any method that may be adopted by the legislative authority of the Nation or state under which it is exacted. Special attention is here called to two of those methods involving an exaction of revenue (1) in connection with the grant of privileges by the issue of a license or permit, and (2) by the infliction of a penalty or mulct for violation of law. When taxes are exacted by the first method the license or permit is commonly granted by the government on payment of a valuable consideration, though this is not essential. According to court decisions with reference to this subject, to constitute a privilege such as is involved in this method of collecting taxes the grant must confer authority to do something which without the grant would be illegal, for if what is to be done under the license is open to everyone to do without it the grant would be idle and nugatory. But the thing to be done may be a thing lawful in itself and restricted only for the purpose of securing revenue; that is to say, restricted in order to compel the taking out of a license. This is always the case where that which is licensed is not unlawful at the common law.

The second method is that employed by the state of Ohio which collects a "liquor tax" from those engaged in the business of selling intoxicating liquors. The constitution of that state expressly prohibiting the licensing of such business, the legislature exacts an annual mulct, or penalty, from those engaged therein as an assumed punishment for violation of law.

Classification of taxes.—In enacting revenues under the sovereign power of taxation as above set forth, governments may levy and collect the same (1) without reference to any actual or assumed measurable benefits conferred upon or services performed for the taxpayer, or any actual or assumed burdens imposed upon the general public by the subject or object of taxation; (2) with reference to some actual or assumed measurable benefit conferred upon or services performed for the taxpayer, including actual or assumed measurable increase in the value of his property; (3) with reference to some actual or assumed expense or burden imposed upon the general community by reason of the subject or object of taxation; or (4) with reference to some actual or assumed violation of law.

Recognizing the four distinct sets of circumstances or conditions under which compulsory revenues are levied, many writers on public finance use the word "taxes" as the exclusive designation of the revenues obtained as stated in (1), employ the terms "fees" and "special assessments" as the designations of those obtained as described in (2) and (3), and classify those referred to under (4) as "fines" or "penalties." In its classification of the municipal revenues exacted under the so-called taxing and police powers, the Bureau of the Census employs the theoretical classification of the writers above referred to so far

as the same is practicable. Revenues levied and collected with reference to property as described under (1) have been separated from those levied and collected as described under (2). When thus separated revenues such as those described under (1) are called property taxes, and the others are called special assessment or betterment taxes. In the tabulation of compulsory revenues other than those exacted with reference to property it is impossible to differentiate that portion of such revenues which was obtained under conditions stated in (1) from that secured under conditions described in (2), (3), and (4). For example, the revenues secured by the receipt of a so-called license fee from a dealer in intoxicating liquors are said by many writers to include (a) a compensation for the service of making out the license papers; (b) a payment for the privilege of conducting the business; (c) reimbursements for the special expenses of the government in supervising a business that naturally creates disorder; (d) a reimbursement for the special expenses of the government by reason of crime, pauperism, and disease that arise from the business; and (e) a tax in the narrow significance of the term as used by the writers on public finance above referred to. Revenues such as those referred to under (a) and (b) are identical in character with those previously mentioned in (2); and those referred to in (c) and (d) with those mentioned in (3); but how much of the money collected in connection with the issue of any liquor license represents revenues of the classes mentioned under (a), (b), (c), (d), or (e) is not susceptible of determination. In some states the statutes have been enacted under circumstances which indicate that the so-called license fees are levied principally for the purpose of obtaining revenue, and are therefore, according to the theory of the writers above referred to, in large part taxes. In contrast, the statutes of other states are enacted on the assumption that license fees are collected either as stated in (b), or as in (c) or (d).

What has been said above with reference to the practical separation of the revenues secured from the licenses issued to dealers in the liquor traffic is, with minor modification, applicable to all revenues collected in connection with the issue of licenses or permits or the exactions of so-called mulcts. With reference to them all, it can be said that there is no practical agreement among legislators, judges, and writers on public finance as to what portion of these revenues is received as compensation for services or other benefits conferred, or for special expenses imposed upon the government, and what portion is otherwise received.

This report is limited to a survey of the provisions affecting four sources of revenue, (1) special assessments, (2) business taxes, other than those on the liquor traffic, (3) general license taxes, and (4) license taxes on dogs.

Special assessments.—Special assessments are general proportional contributions of wealth levied against land and collected from its owners and occupants to defray the costs of specified public improvements made, or of specified public services undertaken, in the interest of the general public. Special assessments, like taxes, are levied and collected under the sovereign powers of the state, generally called taxing and police powers, but under very different conditions and subject to the application of widely different principles, as may be noted from the following comparisons based upon court decisions:

1. Taxes upon property are levied for the purpose of raising revenue (1) for meeting the general costs of government, (2) for providing for all general public needs, and (3) for other governmental purposes; and the only benefit which taxpayers in the United States at present receive is as members of organized society. The individual taxpayer is therefore poorer, in a sense, by reason of the payment. Special assessments are levied only for the purpose of providing for specified general public needs, and, in theory at least, do not leave the property owners who pay their assessments any the poorer, since they are fully compensated by the benefits conferred upon them by the improvements or by the services for which the assessments are levied.

2. Taxes may be levied upon personal as well as real property, and upon person, business, occupation, franchise, privilege, and right; but special assessments are levied upon land alone.

3. A tax is levied on the whole, or with reference to the whole, of a known political subdivision, as a state, county, city, town, or school district, or some special subdivision thereof or some special class of property therein, while a special assessment is levied on the property situated in a district created for the express purpose of a levy, and possessing no other function or even existence than to include the thing upon which the levy is made.

4. Certain properties may be specifically exempt from property taxes on account of their public character or from considerations of public policy, but no property is thus exempt from special assessments.

5. Receipts from taxes may be expended for any purpose or object for which the taxing authority may make appropriations; but receipts from special assessments may be expended only for those public improvements and public services from which an exceptional and plainly perceived benefit ensues to the property or to the occupant of the property upon which they are imposed.

6. Taxes are a continuing burden of recurrent charges which must be collected at stated short intervals, while special assessments are levied only occasionally, being exceptional both as to time and locality.

Business taxes.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in

which they are engaged, or (3) by reason of some business activity which constitutes a part of their business. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Classified with reference to the issuance of a license or permit at the time of their collection, these taxes fall into two classes called license and non-license business taxes.

License business taxes are taxes exacted in connection with the issue of a written instrument called a license or permit, which authorizes the licensee to engage in some specified business or business activity. *Nonlicense business taxes* are business taxes exacted without the issuance of a license.

General license taxes.—General license taxes include all nonbusiness license taxes that are collected in connection with the issuance of licenses or permits other than for keeping dogs, which are granted for a specified period of time, as a year, month, or day. Among taxes of this kind are those collected from persons keeping vehicles, as automobiles, bicycles, etc., irrespective of whether these vehicles are used for business or pleasure.

License taxes on dogs.—License taxes on dogs include all taxes which are collected from the owners of dogs in connection with the issue of licenses or permits to keep such animals for a specified period of time, generally a year.

PURPOSE OF REPORT.—The loss of revenue because of the prohibition of the liquor traffic, and the limitations placed upon the general property tax rate, which have been felt by many cities in recent years, suggested the advisability of presenting in an extended form as practicable the regulations in operation, in the cities having over 30,000 inhabitants, relative to the four classes of revenue to which this volume is devoted.

While there has been a marked decrease in the receipts from taxes on the liquor traffic there has been but little provision to meet such loss by the imposition of license taxes on other kinds of business. The comparisons made in Tables 1 and 2 are for the purpose of presenting information, and should not be understood as carrying recommendations for the adoption of any special method of raising revenue. City officials concerned with the raising of revenue are subject to many limitations expressed in constitutional provisions, statutes, and ordinances. The sources of revenue and the extent to which each of them shall be employed for the benefit of a municipality will vary in accordance with the views of the people when forming or amending their constitution and with those of the legislative bodies when exercising the powers therein granted. Changes in economic conditions and in the public belief as to the proper adjustment of the burdens of taxation and the incidence of the various forms of taxation necessarily bring about the revision of revenue laws. The sup-

port of government is a fundamental principle; the methods to be employed in relation thereto require the widest knowledge and the best judgment available. The purpose of this compilation will be accomplished if the data presented prove to be of assistance to the municipalities in selecting and adopting the best systems of revenue in use by other cities to such an extent as may be desirable or may be possible under existing statutes and charters, or if it shall suggest legislation that shall result in a more equitable distribution of tax burdens.

While presenting data intended to point out means of offsetting loss of revenue through the discontinuance of license and other taxes on the liquor traffic, the bureau does not overlook the claim of the advocates of prohibition of the liquor traffic that such prohibition will result in a decrease in certain municipal costs. Whatever may be the extent of such decrease in costs, it is clear that many years must elapse before the disappearance of the excess in the classes of costs to which reference is made. The first effect upon the municipal finances is a shrinkage of revenue, which must be offset by new forms of taxation or by increasing the levies on objects, persons, privileges, or occupations already taxed. In view of this fact, the legislatures should provide such offsets, the beginning of their operation to be coincident with the termination of licenses and other taxes on the liquor traffic.

REVENUE DERIVED FROM TAXES ON THE LIQUOR TRAFFIC.—The proportion of revenue derived from taxes on the liquor traffic for the use of cities having more than 30,000 inhabitants, has decreased almost constantly since the Bureau of the Census began its series of annual reports on financial statistics of cities. The decrease would have been more rapid than it has been but for the large increase in the rates of license and other taxes levied upon manufacturers and dealers.

The following statement shows for the odd years 1903 to 1917 the number of cities having a population of over 30,000, their total revenue receipts, the receipts from taxes on the liquor traffic and from other business licenses, and the per cent of the total revenue constituted by each of these classes of revenue.

YEAR.	Number of cities.	Population.	Total revenue receipts.	RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.		RECEIPTS FROM OTHER BUSINESS LICENSES.	
				Total.	Per cent.	Total.	Per cent.
1917.....	219	33,257,431	\$1,065,537,142	\$36,974,797	3.5	\$9,944,897	0.9
1915.....	204	31,168,150	940,385,311	39,606,956	4.2	9,040,560	1.0
1913.....	199	30,194,677	866,277,110	41,364,527	4.8	8,644,350	1.0
1911.....	193	28,559,142	805,720,133	40,387,448	5.0	8,168,688	1.0
1909.....	157	25,577,714	686,138,482	37,369,321	5.5	6,809,586	1.0
1907.....	157	23,472,481	591,080,138	37,880,052	6.4	6,641,721	1.1
1905.....	153	22,169,535	513,090,910	29,530,265	5.8	5,619,557	1.1
1903.....	146	20,869,155	450,943,855	27,595,247	6.1	4,589,072	1.0

This statement shows that while the receipts from license taxes other than on the liquor traffic constituted practically the same percentage of the total revenue receipts for each of the years, the receipts from license and other taxes on the liquor traffic, as compared with the total revenue receipts, decreased from 6.1 per cent in 1903 to 3.5 per cent in 1917, the decrease being constant except for the year 1907. The increase of 0.6 in the per cent shown for 1907 over that for 1905 was the result of very considerable advances in the rates of these taxes and in the consequent increase in receipts therefrom. References to Tables 1 and 2 of this report disclose the fact that a large part of this increase was in the receipts of San Francisco, Cal.; Chicago, Ill.; New Orleans, La.; Detroit, Mich.; Jersey City and Newark, N. J.; and several cities of Ohio.

The relative number of cities of over 30,000 inhabitants which derived revenue from liquor taxes in the years 1917 and 1903 is shown in the following statement, which sets forth the number of cities of that size in each state and the number receiving such revenue in those years.

STATE.	1917		1903	
	Number of cities reported.	Number of cities receiving liquor tax.	Number of cities reported.	Number of cities receiving liquor tax.
Total.....	219	155	146	133
Alabama.....	3	3	3	3
Arkansas.....	1	1	1	1
California.....	10	8	4	4
Colorado.....	3	1	1	1
Connecticut.....	6	6	4	4
Delaware.....	1	1	1	1
District of Columbia.....	1	1	1	1
Florida.....	2	2	1	1
Georgia.....	4	3	3	3
Idaho.....	1	1	1	1
Illinois.....	10	8	7	7
Indiana.....	5	5	5	5
Iowa.....	7	4	4	4
Kansas.....	3	4	2	2
Kentucky.....	4	1	1	1
Louisiana.....	2	1	1	1
Maine.....	1	1	1	1
Maryland.....	1	1	1	1
Massachusetts.....	24	113	19	211
Michigan.....	8	5	3	3
Minnesota.....	3	3	3	3
Missouri.....	5	5	1	4
Montana.....	1	1	1	1
Nebraska.....	2	2	2	2
New Hampshire.....	1	1	1	1
New Jersey.....	14	11	10	10
New York.....	18	18	12	12
North Carolina.....	3	3	3	3
Ohio.....	13	13	9	9
Oklahoma.....	3	3	3	3
Oregon.....	1	1	1	1
Pennsylvania.....	18	18	15	15
Rhode Island.....	4	4	3	3
South Carolina.....	2	2	1	1
Tennessee.....	4	(3)	4	4
Texas.....	8	8	4	4
Utah.....	2	2	1	1
Virginia.....	5	5	2	2
Washington.....	3	3	3	3
West Virginia.....	3	3	1	1
Wisconsin.....	7	7	5	5

¹ Exclusive of Cambridge, which received \$24; and Lynn, which received \$1.

² Exclusive of Cambridge, which received \$16; Fitchburg, which received \$20; Newton, which received \$25; and Somerville, which received \$22.

³ Nashville received \$1,005, delinquent liquor tax of former years.

In Wilmington, Del., the license taxes on the liquor traffic are collected and retained by the state; and in the two cities of South Carolina the traffic is handled by the county dispensaries, one-third of the profits being paid over to the cities and classified by this bureau as receipts from public service enterprises instead of from license taxes. In cities other than the three just mentioned, which have no receipts from taxes on the liquor traffic, liquor is not legally sold.

The cities of over 30,000 inhabitants that reported receipts from taxes on the liquor traffic numbered 133 in 1903 and 155 in 1917, or 91.1 per cent and 70.8 per cent of the total number of cities of this size in the respective years as shown in the above statement. The small amounts shown in footnotes as received by certain cities of Massachusetts, and the receipt of delinquent taxes in Nashville, Tenn., are negligible in a study of the revenue systems of the cities, the former representing small license collections from druggists and

the latter merely recording transactions delayed from former years.

REVENUE RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSE TAXES.—Tables 1 and 2, which follow, present for each city of over 30,000 inhabitants, for the odd years 1903 to 1917, such data pertaining to receipts from liquor taxes and other business license taxes as are requisite to an understanding of their comparative value as revenue producers as employed in the several years, the amounts of such revenue receipts being shown in Table 1 and their per cent relation to the total revenue receipts being shown in Table 2.

RECEIPTS FROM SPECIFIED SOURCES OF REVENUE.—The revenue receipts for the fiscal year 1917 from the four sources of revenue for which schedules are presented in this report, together with the total revenue receipts for that year, are shown in Table 3. This table also shows the per cent which receipts from each of the four sources constituted of the total revenue receipts.

TABLE 1.—RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917.

CITY NUMBER, 1917.	STATE AND CITY.	RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
ALABAMA.																	
33	Birmingham.....		\$142,628	\$218,000			\$113,100	\$83,400	\$55,725	\$380,992	\$341,531	\$290,868	\$350,275	\$264,243	\$202,317	\$129,531	\$110,325
111	Mobile.....		47,660	55,967	\$26,320		35,536	18,121	11,521	99,476	105,614	113,946	124,759	150,313	119,204	99,486	68,099
146	Montgomery.....		15,227	34,136	19,028		36,950	28,261	22,205	110,567	92,559	100,079	125,689	117,631	96,972	83,482	64,256
ARKANSAS.																	
114	Little Rock.....		84,499	76,150	78,460	\$71,535	58,618	62,394	27,360	33,450	16,833	18,872	18,156	31,935	33,226	29,439	25,446
CALIFORNIA.																	
109	Berkeley.....					(1)	(1)	(1)	(1)	11,719	15,343	13,372	11,805	(1)	(1)	(1)	(1)
184	Fresno.....	\$63,058	61,100	(1)	(1)	(1)	(1)	(1)	(1)	32,515	32,540	(1)	(1)	(1)	(1)	(1)	(1)
10	Los Angeles.....	694,175	679,789	471,998	421,898	398,825	411,885	267,435	180,640	297,175	320,895	342,318	299,537	251,445	229,311	146,898	106,746
30	Oakland.....	233,340	241,126	204,635	203,910	179,240	165,040	108,560	97,610	66,947	73,368	63,037	55,735	82,506	81,942	33,859	23,469
134	Pasadena.....					(1)	(1)	(1)	(1)	12,484	6,290	3,297	3,864	(1)	(1)	(1)	(1)
98	Sacramento.....	108,676	115,800	79,175	74,550	65,030	65,610	72,047	60,867	19,804	16,560	26,694	34,203	34,243	28,750	27,448	25,347
122	San Diego.....	151,367	150,242	117,210	73,995	(1)	(1)	(1)	(1)	27,605	21,829	15,968	13,533	(1)	(1)	(1)	(1)
12	San Francisco.....	953,195	1,035,305	1,052,265	1,072,610	1,146,982	1,187,375	275,520	266,697	199,830	216,196	177,195	192,593	366,209	302,096	189,209	198,750
166	San Jose.....	72,228	50,395	49,120	48,935	(1)	(1)	(1)	(1)	17,450	13,756	13,196	13,650	(1)	(1)	(1)	(1)
188	Stockton.....	54,556	(1)	(1)	(1)	(1)	(1)	(1)	(1)	6,121	(1)	(1)	(1)	(1)	(1)	(1)	(1)
COLORADO.																	
200	Colorado Springs....		20,300	19,800	(1)	(1)	(1)	(1)	(1)	17,379	10,297	11,540	(1)	(1)	(1)	(1)	(1)
24	Denver.....		259,491	298,502	301,040	325,698	316,740	275,845	245,250	89,935	101,032	101,289	108,274	88,156	65,173	58,096	59,525
120	Pueblo.....		93,931	104,403	105,664	92,819	84,935	81,511	(1)	13,183	11,378	10,162	10,533	8,290	8,093	6,983	(1)
CONNECTICUT.																	
48	Bridgeport.....	165,604	135,244	138,237	137,864	133,439	137,640	134,247	127,979	17,193	5,102	4,891	3,158	2,244	2,375	2,434	.....
57	Hartford.....	85,445	71,125	70,209	68,485	69,718	69,106	69,477	74,703	10,197	8,081	6,297	3,110	3,113	2,721	2,249	1,457
121	New Britain.....	32,790	26,666	25,590	24,345	23,490	23,589	601	(1)	3,392	2,851	2,703	2,750	1,863	877	585	(1)
39	New Haven.....	188,594	167,765	165,546	170,159	171,297	160,069	163,426	168,653	12,285	8,580	7,653	5,965	5,128	5,107	3,664	2,729
211	Stamford.....	34,408	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4,016	(1)	(1)	(1)	(1)	(1)	(1)	(1)
78	Waterbury.....	86,973	70,695	78,022	88,830	88,543	80,480	79,461	83,824	5,480	2,898	2,474	2,645	2,203	2,382	270	.....
DELAWARE.																	
71	Wilmington.....									2,620	1,705	1,587	1,413	1,769	900	8,363	10,374
DIST. OF COLUMBIA.																	
17	Washington.....	470,300	526,257	436,790	459,319	464,019	470,448	464,997	456,681	129,293	148,930	139,904	128,713	135,713	122,085	118,167	138,326
FLORIDA.																	
85	Jacksonville.....	77,250	78,500	88,000	92,250	68,500	52,650	29,700	26,400	76,020	64,602	76,122	52,303	67,781	63,202	45,971	44,443
119	Tampa.....	29,625	40,875	39,000	37,450	(1)	(1)	(1)	(1)	73,923	55,520	51,412	38,774	(1)	(1)	(1)	(1)
GEORGIA.																	
32	Atlanta.....						135,613	129,512	96,660	234,332	295,060	282,997	281,559	221,955	169,681	142,759	111,694
128	Augusta.....						10,300	38,400	18,100	97,293	102,571	96,649	152,047	72,155	54,141	52,839	50,379
142	Macon.....						46,500	34,000	(1)	82,451	89,427	101,256	88,347	70,607	47,882	43,794	(1)
95	Savannah.....						52,425	54,337	50,385	184,213	201,728	208,884	180,897	169,942	121,354	111,987	105,219

¹ Less than 30,000 population.

² Estimated. Report for 1913 combined receipts from taxes on the liquor traffic and from other business licenses in a total of \$90,412.

TABLE 1.—RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City num- ber, 1917.	STATE AND CITY.	RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
IDAHO.																	
102	Boise.....		\$32,800	(1)	(1)	(1)	(1)	(1)	(1)	\$5,065	\$5,481	(1)	(1)	(1)	(1)	(1)	(1)
ILLINOIS.																	
193	Aurora.....	\$63,200	37,300	\$49,655	\$39,506	(1)	(1)	(1)	(1)	6,739	7,031	\$4,653	\$5,240	(1)	(1)	(1)	(1)
2	Chicago.....	7,067,172	7,106,258	7,283,015	7,233,492	\$7,243,179	\$7,305,802	\$3,931,016	\$3,645,548	1,191,043	1,188,027	942,498	862,666	\$538,315	\$633,497	\$593,661	\$485,195
202	Danville.....	60,600	61,273	62,013	(1)	(1)	(1)	(1)	(1)	3,589	3,643	3,531	(1)	(1)	(1)	(1)	(1)
182	Decatur.....			56,623	36,443	(1)	(1)	(1)	(1)	4,682	7,210	5,598	4,438	(1)	(1)	(1)	(1)
115	East St. Louis.....	178,024	177,295	167,081	171,779	155,498	124,715	153,037	140,270	31,401	29,105	25,577	29,397	31,098	27,662	37,346	42,904
171	Joliet.....	137,655	142,000	138,200	136,190	136,300	93,242	136,472	127,000	5,363	5,471	4,048	4,435	3,708	2,793	3,046	2,046
91	Peoria.....	204,171	182,977	183,797	180,173	137,676	131,934	109,250	114,000	17,501	14,545	14,430	12,162	9,256	8,268	5,375	5,203
179	Quincy.....	64,770	70,917	75,715	76,221	71,686	70,354	71,789	67,276	6,237	2,850	1,635	3,247	1,986	2,456	2,068	1,886
118	Rockford.....			2	54,461		56,218	53,058	54,769	7,679	6,555	5,365	5,305	3,651	3,430	3,497	2,607
104	Springfield.....	109,047	110,507	110,668	114,240	106,509	103,024	92,377	76,051	15,470	17,105	16,449	13,115	7,899	6,781	9,026	8,364
INDIANA.																	
86	Evansville.....	84,313	86,800	86,427	112,063	71,290	76,118	77,563	22,263	10,170	11,298	9,062	9,748	7,114	11,602	5,383	3,220
84	Fort Wayne.....	52,500	58,800	58,592	51,987	47,909	27,200	21,300	20,700	8,937	7,662	7,724	7,924	7,355	11,435	8,150	2,501
23	Indianapolis.....	305,160	335,800	341,500	317,384	192,762	196,650	190,800	156,000	26,207	26,082	24,499	27,514	27,192	45,105	32,181	7,763
91	South Bend.....	58,300	62,900	109,200	84,232	22,608	19,900	15,700	17,800	7,539	5,827	4,627	4,381	2,899	2,242	2,505	1,683
100	Terre Haute.....	77,119	78,979	80,520	74,085	67,841	68,409	60,892	47,956	3,452	3,836	6,380	5,458	3,821	2,984	1,607	1,064
IOWA.																	
171	Cedar Rapids.....		67,600	69,975	60,137	(1)	(1)	(1)	(1)	3,781	3,681	3,475	2,160	(1)	(1)	(1)	(1)
206	Council Bluffs.....		50,834	50,192	33,496	(1)	(1)	(1)	(1)	4,578	4,064	3,321	3,228	(1)	(1)	(1)	(1)
130	Davenport.....		63,524	41,490	43,217	50,694	73,902	58,520	55,341	18,178	17,233	18,153	15,205	4,251	2,779	5,631	6,919
65	Des Moines.....		71,931	107,313	97,822	96,299	95,101	92,143	81,560	13,436	20,372	16,462	14,905	14,746	11,092	10,157	7,362
103	Dubuque.....		67,600	44,495	42,677	32,280	34,631	40,000	40,000	3,365	2,816	2,273	2,589	1,849	1,957	1,855	916
113	Sioux City.....		76,790	83,751	43,100	54,933	54,053	49,533	49,820	12,078	10,572	8,058	6,397	5,536	4,704	4,452	4,473
183	Waterloo.....			23,850	(1)	(1)	(1)	(1)	(1)	4,406	4,460	3,494	(1)	(1)	(1)	(1)	(1)
KANSAS.																	
69	Kansas City.....									56,830	55,051	52,262	52,306	34,826	40,341	34,133	25,766
131	Topeka.....									19,660	16,948	16,401	13,643	8,309	8,912	9,378	6,114
92	Wichita.....								(1)	24,355	15,078	17,665	11,486	5,898	6,657	4,882	(1)
KENTUCKY.																	
115	Covington.....	57,300	69,571	42,471	44,040	21,748	21,130	20,045	19,547	19,119	20,616	18,338	17,186	10,070	9,198	15,163	8,623
158	Lexington.....	87,991	67,100	71,063	71,937	(1)	(1)	(1)	(1)	36,959	35,698	33,564	31,055	(1)	(1)	(1)	(1)
28	Louisville.....	323,870	351,407	356,880	359,039	358,493	138,915	140,449	135,063	155,517	158,695	158,182	153,605	143,800	156,160	130,864	135,397
204	Newport.....	19,380	21,640	22,728	11,739	10,854	11,795	(1)	(1)	9,242	9,942	10,740	9,294	7,962	8,153	(1)	(1)
LOUISIANA.																	
16	New Orleans.....	650,567	702,310	643,098	647,298	630,450	430,214	181,453	167,080	282,355	283,817	257,394	247,940	283,639	287,715	254,554	221,084
189	Shreveport.....				(1)	(1)	(1)	(1)	(1)	44,918	45,638	24,387	(1)	(1)	(1)	(1)	(1)
MAINE.																	
102	Portland.....									1,283	1,331	1,302	1,283	968	1,224	536	474
MARYLAND.																	
8	Baltimore.....	1,019,151	963,823	1,113,932	1,125,833	959,797	449,587	442,690	445,595	89,578	99,107	113,191	110,467	74,596	68,435	78,166	64,143
MASSACHUSETTS.																	
5	Boston.....	1,043,339	1,067,919	1,069,386	960,473	1,093,608	1,138,267	1,108,970	1,089,855	91,954	86,308	69,663	63,910	58,065	43,742	36,849	30,208
97	Brocton.....									5,932	4,109	3,504	2,522	2,864	2,842	2,075	1,796
261	Brookline.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,028	(1)	(1)	(1)	(1)	(1)	(1)	(1)
52	Cambridge.....	21	46	47	46	39	44	45	46	5,491	4,811	3,281	3,493	2,687	2,710	2,379	1,067
140	Chelsea.....	40,623	30,084	30,307	30,506		8	34,872		4,051	2,910	2,183	2,336	2,002	1,576	4,910	1,126
165	Everett.....							(1)	(1)	1,358	1,274	1,164	944	918	617	(1)	(1)
44	Fall River.....	144,223	138,789	138,406	139,384	1	150,232	145,049	154,681	11,249	10,636	8,831	10,797	7,827	6,027	4,949	3,348
154	Fitchburg.....	39,024	41,269	40,518	37,143	34,072	19	32,828	20	3,200	3,489	2,328	2,056	1,819	2,013	1,044	963
133	Haverhill.....	69,298	62,195	55,736	55,668	49,107	47,587	47,455	50,869	4,674	4,227	2,481	2,653	1,647	1,952	1,895	1,327
101	Holyoke.....	77,723	73,048	72,104	72,402	62,091	61,861	53,198	53,270	4,369	3,442	3,051	2,911	2,169	2,014	1,614	781
66	Lawrence.....	125,047	119,429	115,907	128,792	135,280	140,651	127,223	120,017	6,607	5,407	5,164	5,274	5,112	996	2,437	1,974
53	Lowell.....	107,509	107,469	107,138	104,763	129,416	133,828	130,577		11,235	11,098	8,053	8,090	6,007	4,298	3,065	2,280
64	Lynn.....	1	102,778				93,595	84,290	82,229	10,074	9,502	6,809	6,477	4,884	4,787	1,744	3,831
126	Malden.....							17		797	906	794	592	985	635	650	557
49	New Bedford.....	93,218	83,086	82,928	82,184	200	79,465	77,513	64,227	11,529	9,053	7,329	6,899	4,727	2,452	2,292	1,574
145	Newton.....		17	18		17			25	873	1,053	841	1,077	1,113	1,426	1,030	455
167	Pittsfield.....	32,335	30,125	32,374	32,523	(1)	(1)	(1)	(1)	3,582	2,129	1,606	1,821	(1)	(1)	(1)	(1)
169	Quincy.....					(1)	(1)	(1)	(1)	3,111	2,092	2,017	1,899	(1)	(1)	(1)	(1)
132	Salem.....					45,020	96		42,268	1,665	2,392	1,146	992	1,298	685	224	888
77	Somerville.....		22	29	43	29	26	26	22	3,049	3,378	2,952	1,981	971	951	1,110	1,032
63	Springfield.....	123,497	111,366	107,586	109,345	94,006	92,240	82,900	76,678	17,320	10,532	5,092	5,133	3,362	2,692	2,560	2,373
181	Taunton.....	35,589	35,337	34,844	35,141	34,135	41,514	41,861	39,310	2,327	2,157	2,227	992	1,019	1,258	1,257	1,289
214	Waltham.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,443	(1)	(1)	(1)	(1)	(1)	(1)	(1)
35	Worcester.....	192,605	192,603	185,589	160,465	3	164,160	153,113	150,117	17,732	16,406	13,274	12,609	8,412	7,834	6,164	5,929
MICHIGAN.																	
135	Bay City.....	24,352	29,054	31,680	32,345	37,115	41,780	37,720	(1)	1,132	1,290	641	1,007				

15

TABLE 1.—RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City num. City name.	STATE AND CITY.	RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
MISSOURI.																	
196	Joplin.....	\$80,000	\$84,297	\$50,992	\$45,733	\$27,323	\$26,012	\$24,562	\$19,743	\$41,720	\$27,679	\$25,284	\$23,324	\$22,510	\$17,258	\$17,893	\$14,455
21	Kansas City.....	530,807	286,646	308,384	307,000	315,750	312,250	151,343	144,833	235,963	226,512	210,022	205,591	169,449	153,631	134,823	105,000
79	St. Joseph.....	76,022	80,135	81,192	80,370	84,952	81,428	82,838	80,846	57,505	55,921	58,835	57,739	28,760	25,991	26,620	28,138
4	St. Louis.....	1,088,616	1,773,787	1,666,920	1,137,675	1,121,250	1,178,112	1,270,570	1,255,531	199,216	175,610	204,508	221,399	215,148	272,911	259,359	239,587
159	Springfield.....	59,124	30,100	29,750	28,327	(1)	(1)	(1)	(1)	45,169	13,891	21,960	25,132	(1)	(1)	(1)	(1)
MONTANA.																	
147	Butte.....	17,378	46,643	45,817	48,608	49,260	51,255	48,900	48,075	40,578	11,109	38,560	38,929	11,978	11,616	38,651	38,902
NEBRASKA.																	
139	Lincoln.....	50,000	46,281	50,001	50,001	5,321	49,503	61,500	41,200	6,245	7,862	6,693	5,692	5,599	1,769	3,799	1,908
34	Omaha.....	325,014	279,160	519,809	260,680	260,190	193,650	130,000	213,000	25,265	12,599	16,539	18,660	14,866	11,809	13,077	12,770
NEW HAMPSHIRE.																	
80	Manchester.....	56,391	55,795	53,842	53,779	53,943	55,921	55,563	40,978	5,595	4,959	4,052	3,346	2,514	2,379	2,233	658
NEW JERSEY.																	
112	Atlantic City.....	125,300	134,700	107,900	110,400	110,300	112,150	104,116	86,800	162,704	95,150	129,401	109,991	96,659	75,120	58,426	39,090
93	Bayonne.....	57,174	57,047	55,674	51,590	50,279	50,650	46,959	40,600	1,899	2,066	1,986	1,574	1,554	1,376	415	800
61	Camden.....	130,641	133,269	132,845	129,972	125,125	127,738	128,060	121,219	8,773	5,880	4,451	4,457	4,430	3,415	3,034	2,348
151	East Orange.....	12,750	10,775	8,950	8,800	(1)	(1)	(1)	(1)	4,308	8,038	3,298	3,237	(1)	(1)	(1)	(1)
75	Elizabeth.....	132,913	137,660	144,102	141,757	86,304	82,678	67,825	64,075	7,349	5,554	4,454	3,180	2,698	2,344	1,760	1,554
82	Hoboken.....	173,267	110,772	115,768	115,175	126,110	127,860	106,610	96,000	7,445	8,853	8,186	6,728	5,756	4,396	4,383	6,122
20	Jersey City.....	474,379	483,966	483,761	494,024	493,661	525,568	286,323	263,114	28,755	28,098	23,140	22,448	17,146	18,634	9,709	10,104
15	Newark.....	745,800	765,500	591,490	605,210	559,010	620,840	381,160	369,428	70,354	71,894	56,869	54,423	43,934	36,410	31,349	23,356
197	Orange.....	33,550	35,411	36,042	36,850	(1)	(1)	(1)	(1)	4,042	3,267	2,507	2,556	(1)	(1)	(1)	(1)
89	Passaic.....	66,167	64,165	69,067	59,339	58,788	58,464	59,415	57,713	6,892	9,238	5,021	4,760	3,512	1,061	1,605	1,653
42	Paterson.....	202,050	162,220	165,030	173,700	171,970	163,780	135,500	136								

¹ Less than 30,000 population.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

TABLE 1.—RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City num- ber, 1917.	STATE AND CITY.	RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
PENNSYLVANIA—CON.																	
96	Johnstown.....	\$32,800	\$32,000	\$29,600	\$35,859	\$34,320	\$34,800	\$32,370	\$32,370	\$33,682	\$24,438	\$29,658	\$27,487	\$24,101	\$24,384	\$22,948	\$22,249
127	Lancaster.....	26,800	28,800	30,400	30,400	30,000	30,218	31,402	31,402	4,040	3,094	3,017	4,111	2,730	3,480	3,592	4,195
136	McKeesport.....	22,800	24,985	28,641	29,600	28,800	29,056	27,600	26,800	7,522	8,142	9,241	7,119	3,044	18,957	7,154	7,290
157	New Castle.....	4,400	.....	.....	8,000	8,400	7,200	6,800	12,400	15,983	14,802	11,836	10,642	12,043	12,661	14,040	10,651
210	Norristown.....	2,640	2,640	(1)	(1)	(1)	(1)	(1)	(1)	2,581	2,258	(1)	(1)	(1)	(1)	(1)	(1)
3	Philadelphia.....	1,916,645	1,920,750	1,949,434	1,959,000	1,962,450	1,925,000	1,879,000	1,815,000	235,537	221,671	235,478	206,106	206,914	209,535	195,472	162,102
9	Pittsburgh.....	713,242	762,122	769,158	764,298	781,541	805,036	694,193	691,237	81,931	89,782	70,559	69,268	63,443	145,721	153,922	121,309
58	Reading.....	68,008	68,008	67,610	69,600	49,600	78,800	68,008	67,610	14,243	13,765	11,743	7,378	4,317	2,841	3,196	3,301
41	Scranton.....	237,600	251,517	264,216	252,794	244,396	254,724	213,940	170,905	15,762	15,633	13,715	10,684	11,861	28,272	6,993	7,211
83	Wilkes-Barre.....	71,200	65,400	70,000	61,200	56,400	56,900	54,800	57,200	25,072	12,741	14,050	18,461	8,659	5,824	7,155	5,663
134	Williamsport.....	18,000	19,200	19,600	19,200	(1)	(1)	(1)	(1)	14,154	12,712	12,179	11,436	(1)	(1)	(1)	(1)
124	York.....	12,800	14,000	14,400	14,400	14,000	14,000	13,855	13,084	10,562	10,440	11,243	11,685	11,855	10,588	11,800	8,668
RHODE ISLAND.																	
218	Newport.....	23,797	(1)	(1)	(1)	(1)	(1)	(1)	(1)	5,068	(1)	(1)	(1)	(1)	(1)	(1)	(1)
108	Pawtucket.....	45,199	46,448	47,650	46,725	41,380	37,996	36,308	35,132	12,789	8,320	7,773	8,289	6,898	4,283	3,473	2,428
26	Providence.....	265,300	266,100	265,375	264,675	263,600	190,625	186,110	182,984	59,300	36,967	36,747	35,990	36,964	37,763	36,060	31,828
144	Woonsocket.....	36,294	38,144	38,638	37,663	32,414	26,847	26,069	26,152	8,331	7,311	6,460	5,902	3,746	2,253	2,624	675
SOUTH CAROLINA.																	
106	Charleston.....	.....	.....	.....	.....	.....	.....	.....	.....	120,305	119,353	119,975	120,689	100,776	96,488	95,284	85,970
191	Columbia.....	.....	.....	.....	(1)	(1)	(1)	(1)	(1)	53,067	58,636	53,969	(1)	(1)	(1)	(1)	(1)
TENNESSEE.																	
147	Chattanooga.....	.....	.....	.....	.....	40,032	33,396	24,146	20,400	66,763	48,715	82,182	50,821	34,126	33,670	19,223	19,634
168	Knoxville.....	.....	.....	.....	.....	6,719	22,681	16,000	16,000	78,484	78,028	74,753	70,358	73,049	59,231	41,955	40,178
40	Memphis.....	.....	.....	123,938	.....	41,828	23,358	20,120	18,850	85,159	108,623	98,458	89,485	87,789	78,486	55,978	57,914
51	Nashville.....	21,005	2,222	19,250	1,500	2,000	68,682	19,555	17,450	213,975	67,328	70,758	52,631	56,057	105,404	93,496	84,501
TEXAS.																	
190	Austin.....	9,043	10,450	8,399	8,639	(1)	(1)	(1)	(1)	1,852	.....	1,458	1,392	(1)	(1)	(1)	(1)
46	Dallas.....	39,348	38,524	37,921	37,650	34,844	33,093	17,400	15,325	37,315	15,951	8,057	5,947	4,911	3,978	16,677	9,072
99	El Paso.....	29,458	20,375	11,731	14,224	(1)	(1)	(1)	(1)	31,749	10,215	12,358	6,355	(1)	(1)	(1)	(1)
60	Fort Worth.....	27,618	29,794	29,042	27,744	24,437	30,587	(1)	(1)	12,067	3,170	2,877	3,256	923	6,334	(1)	(1)
153	Galveston.....	21,272	18,299	16,655	15,225	18,073	18,250	16,546	15,675	2,573	3,892	2,234	1,833	707	10,398	13,998	12,522
65	Houston.....	32,937	33,643	30,802	27,039	25,561	39,090	35,282	18,180	25,082	7,277	5,482	4,651	4,466	7,913	7,612	6,663
47	San Antonio.....	36,281	38,375	33,374	32,219	31,500	23,936	22,200	20,750	36,489	3,212	5,934	5,376	4,383	4,696	9,850	7,959
195	Waco.....	13,062	11,968	(1)	(1)	(1)	(1)	(1)	(1)	1,406	1,067	(1)	(1)	(1)	(1)	(1)	(1)
UTAH.																	
209	Ogden.....	48,150	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11,686	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50	Salt Lake City.....	224,881	233,977	228,452	236,926	186,280	159,700	128,600	117,550	95,219	104,613	103,652	102,051	84,984	59,097	55,054	51,199
VIRGINIA.																	
198	Lynchburg.....	16,950	35,400	34,750	32,925	(1)	(1)	(1)	(1)	121,987	128,870	116,687	111,658	(1)	(1)	(1)	(1)
74	Norfolk.....	4,493	91,562	128,454	109,893	107,941	114,131	64,074	33,102	270,228	259,107	257,823	188,776	182,348	193,974	146,068	108,333
164	Portsmouth.....	6,950	18,558	19,172	20,405	(1)	(1)	(1)	(1)	32,202	39,092	37,306	36,958	(1)	(1)	(1)	(1)
36	Richmond.....	38,000	98,500	95,125	77,000	83,584	66,250	62,469	58,050	168,583	103,183	98,249	106,528	81,514	88,206	92,244	60,618
149	Roanoke.....	18,525	41,800	43,317	41,700	(1)	(1)	(1)	(1)	70,288	65,753	57,150	54,845	(1)	(1)	(1)	(1)
WASHINGTON.																	
199	Bellingham.....	.....	.....	(1)	(1)	(1)	(1)	(1)	(1)	5,391	6,080	(1)	(1)	(1)	(1)	(1)	(1)
185	Everett.....	.....	40,165	.....	(1)	(1)	(1)	(1)	(1)	3,678	3,141	3,631	(1)	(1)	(1)	(1)	(1)
19	Seattle.....	305,818	320,835	308,307	304,830	299,835	243,405	236,975	236,975	59,983	58,613	53,958	59,267	58,353	37,977	24,728	25,508
38	Spokane.....	169,296	187,245	211,797	210,533	149,829	108,818	72,080	72,080	19,496	17,361	18,417	21,310	21,885	15,744	14,315	11,470
54	Tacoma.....	114,359	116,344	115,918	119,294	118,935	71,820	60,030	60,030	17,447	16,071	14,157	17,135	13,385	10,845	7,312	9,185
WEST VIRGINIA.																	
216	Charleston.....	.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	8,577	(1)	(1)	(1)	(1)	(1)	(1)	(1)
137	Huntington.....	.....	.....	30,333	28,000	(1)	(1)	(1)	(1)	7,811	7,325	6,276	6,649	(1)	(1)	(1)	(1)
148	Wheeling.....	.....	.....	40,430	43,775	26,059	52,651	96,635	45,187	16,681	17,143	16,606	17,747	8,163	15,673	24,006	8,671
WISCONSIN.																	
203	Kenosha.....	49,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,443	(1)	(1)	(1)	(1)	(1)	(1)	(1)
205	La Crosse.....	31,425	31,800	31,400	32,170	31,370	32,200	31,200	30,200	2,106	1,468	7,509	7,770	7,174	10,589	7,240	892
213	Madison.....	35,642	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4,711	(1)	(1)	(1)	(1)	(1)	(1)	(1)
13	Milwaukee.....	427,828	420,420	458,594	451,630	420,180	468,050	426,796	402,800	57,035	40,578	342,279	315,906	273,412	240,777	157,920	15,929
182	Oshkosh.....	29,825	27,000	28,180	26,176	26,008	27,710	26,200	25,475	2,993	1,730	8,928	7,493	5,370	3,752	1,985	330
138	Racine.....	75,525	76,000	71,178	71,180	66,200	70,190	28,280	27,820	4,165	2,171	1,720	1,531	18,387	11,488	9,207	422
141	Superior.....	525	81,500	81,000	82,000	77,500	85,130	86,638	73,000	3,831	2,458	2,375	13,464	11,058	7,433	4,435	2,077

1 Less than 30,000 population.

2 Delinquent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

17

TABLE 2.—PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917.

City number, 1917.	STATE AND CITY.	PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.							PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.								
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
ALABAMA.																	
23	Birmingham.....		5.3	10.3			11.3	8.6	8.1	17.1	12.6	13.8	17.5	28.0	29.1	13.4	16.0
111	Mobile.....		4.6	5.0	3.1		5.6	3.1	2.4	10.6	10.1	10.2	11.8	19.2	18.9	17.2	14.2
146	Montgomery.....		2.2	4.7	2.5		6.9	6.2	5.8	14.8	13.2	13.7	16.7	19.5	18.0	18.1	16.9
ARKANSAS.																	
114	Little Rock.....		8.6	7.7	10.6	10.7	13.0	18.3	7.9	4.4	1.7	1.9	2.5	4.8	7.4	8.6	7.4
CALIFORNIA.																	
109	Berkeley.....					(1)	(1)	(1)	(1)	0.8	1.2	1.3	1.2	(1)	(1)	(1)	(1)
184	Fresno.....	6.2	5.3	(1)	(1)	(1)	(1)	(1)	(1)	3.2	2.8	(1)	(1)	(1)	(1)	(1)	(1)
10	Los Angeles.....	3.0	2.8	2.3	3.2	4.6	4.7	4.9	5.4	1.3	1.3	1.7	2.3	2.9	2.6	2.7	3.2
30	Oakland.....	4.0	3.9	3.9	4.7	5.7	5.9	6.5	6.1	1.1	1.2	1.2	1.3	2.6	2.9	2.0	1.5
134	Pasadena.....					(1)	(1)	(1)	(1)	0.6	0.3	0.2	0.3	(1)	(1)	(1)	(1)
98	Sacramento.....	4.7	5.0	4.3	4.9	5.1	6.8	9.6	10.2	0.9	0.7	1.5	2.2	2.7	3.0	3.7	4.2
122	San Diego.....	5.0	4.5	5.5	4.0	(1)	(1)	(1)	(1)	0.9	0.7	0.8	0.7	(1)	(1)	(1)	(1)
12	San Francisco.....	4.7	5.3	6.9	8.6	10.5	12.4	3.6	4.1	1.0	1.1	1.2	1.5	3.3	3.2	2.5	3.1
166	San Jose.....	8.3	5.9	6.8	6.5	(1)	(1)	(1)	(1)*	2.0	1.6	1.8	1.8	(1)	(1)	(1)	(1)
188	Stockton.....	4.6	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)
COLORADO.																	
200	Colorado Springs.....		2.4	2.3	(1)	(1)	(1)	(1)	(1)	2.2	1.2	1.3	(1)	(1)	(1)	(1)	(1)
24	Denver.....		4.1	4.7	4.6	5.4	6.4	5.8	6.1	1.2	1.6	1.6	1.6	1.5	1.3	1.2	1.5
120	Fueblo.....		8.9	10.2	10.3	9.4	7.9	9.8	(1)	1.3	1.1	1.0	1.0	0.8	0.7	0.8	(1)
CONNECTICUT.																	
48	Bridgeport.....	5.3	5.8	7.5	8.0	9.0	10.0	11.5	11.5	0.6	0.2	0.3	0.2	0.2	0.2	0.2	(1)
57	Hartford.....	2.0	2.0	2.2	2.5	2.8	2.7	3.1	3.7	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
121	New Britain.....	2.6	2.6	2.9	3.0	3.5	3.8	0.2	(1)	0.3	0.3	0.3	0.3	0.3	0.1	0.2	(1)
39	New Haven.....	5.7	5.7	6.4	6.7	7.9	7.7	9.1	9.7	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2
211	Stamford.....	3.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.1	(1)	(1)	(1)	(1)	(1)	(1)	(1)
78	Waterbury.....	4.4	4.5	5.7	6.5	7.5	7.4	7.7	10.2	0.3	0.2	0.2	0.2	0.2	0.2	(1)	(1)
DELAWARE.																	
71	Wilmington.....									0.2	0.1	0.1	0.1	0.2	0.1	0.9	1.1
DISTRICT OF COLUMBIA.																	
17	Washington.....	2.9	3.5	3.0	3.4	3.5	3.8	4.0	4.4	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.3
FLORIDA.																	
85	Jacksonville.....	3.7	4.1	4.8	5.8	5.9	5.8	4.3	4.4	3.6	3.4	4.2	3.3	5.9	6.9	6.7	7.4
119	Tampa.....	2.0	3.5	4.4	5.9	(1)	(1)	(1)	(1)	5.0	4.7	5.8	6.1	(1)	(1)	(1)	(1)
GEORGIA.																	
32	Atlanta.....						5.8	7.0	6.0	6.1	7.8	7.7	8.6	9.0	7.3	7.7	7.0
128	Augusta.....						1.8	6.8	3.5	8.4	16.2	10.4	17.2	11.7	9.3	9.3	9.8
142	Macon.....						12.3	10.6	(1)	7.4	9.2	11.5	12.5	17.9	12.6	13.7	(1)
95	Savannah.....						5.4	5.7	5.5	11.3	14.3	15.0	13.9	15.2	12.5	11.8	11.6
IDAHO.																	
192	Boise.....		5.5	(1)	(1)	(1)	(1)	(1)	(1)	0.9	0.9	(1)	(1)	(1)	(1)	(1)	(1)
ILLINOIS.																	
193	Aurora.....	8.2	5.4	8.2	7.6	(1)	(1)	(1)	(1)	0.9	1.0	0.8	1.0	(1)	(1)	(1)	(1)
2	Chicago.....	8.0	8.8	9.7	10.9	12.2	14.2	10.5	11.5	1.4	1.5	1.3	1.3	0.9	1.2	1.6	1.5
202	Danville.....	9.3	11.9	13.6	(1)	(1)	(1)	(1)	(1)	0.6	0.7	0.8	(1)	(1)	(1)	(1)	(1)
162	Decatur.....			10.1	6.6	(1)	(1)	(1)	(1)	0.5	1.1	1.0	0.8	(1)	(1)	(1)	(1)
188	East St. Louis.....	16.2	15.5	15.7	18.0	17.9	15.7	19.8	20.9	2.9	2.5	2.4	2.8	3.6	3.5	4.8	6.4
171	Joliet.....	15.6	18.7	19.9	24.1	27.4	19.7	26.7	23.2	0.6	0.7	0.6	0.8	0.7	0.6	0.6	0.4
91	Peoria.....	11.6	11.7	12.5	14.0	12.3	13.0	10.9	12.9	1.0	0.9	1.0	0.9	0.8	0.8	0.5	0.6
179	Quincy.....	9.0	10.6	12.3	13.5	13.6	14.3	16.5	17.6	0.9	0.4	0.3	0.6	0.4	0.4	0.5	0.5
118	Rockford.....			(1)	7.1		10.4	11.0	15.0	0.6	0.6	0.6	0.7	0.6	0.6	0.7	0.7
104	Springfield.....	7.6	8.3	9.3	10.0	11.1	11.9	12.0	13.0	1.1	1.3	1.4	1.1	0.8	0.8	1.2	1.4
INDIANA.																	
86	Evansville.....	5.9	7.1	6.3	9.1	6.7	7.6	9.8	2.9	0.7	0.9	0.7	0.8	0.7	1.2	0.7	0.4
84	Fort Wayne.....	2.7	3.2	3.9	4.0	5.1	3.4	2.6	2.7	0.5	0.4	0.5	0.6	0.8	1.4	1.0	0.3
23	Indianapolis.....	4.3	5.6	5.8	6.8	4.2	4.5	5.5	5.8	0.4	0.4	0.4	0.6	0.6	1.0	0.9	0.3
94	South Bend.....	4.6	4.9	10.1	9.4	3.0	2.6	2.5	2.4	0.6	0.5	0.4	0.5	0.4	0.3	0.3	0.3
100	Terre Haute.....	7.2	6.2	9.1	8.9	8.9	8.4	9.3	8.2	0.3	0.5	0.7	0.7	0.5	0.4	0.2	0.2
IOWA.																	
174	Cedar Rapids.....		6.3	8.0	6.4	(1)	(1)	(1)	(1)	0.4	0.3	0.4	0.2	(1)	(1)	(1)	(1)
206	Council Bluffs.....		5.7	7.3	7.1	(1)	(1)	(1)	(1)	0.5	0.5	0.5	0.7	(1)	(1)	(1)	(1)
130	Davenport.....		6.2	4.3	4.4	5.2	7.5	7.6	8.8	1.5	1.5	1.9	1.6	0.4	0.3	0.7	1.1
65	Des Moines.....		3.5	5.9	4.6	4.9	5.7	6.9	6.7	0.6	1.0	0.9	0.7	0.8	0.7	0.8	0.6
163	Dubuque.....		8.9	6.9	6.6	5.6	6.3	8.2	8.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.2
113	Sioux City.....		5.0	6.8	5.0	6.9	7.2	7.2	7.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.7
183	Waterloo.....			3.6	(1)	(1)	(1)	(1)	(1)	0.5	0.4	0.5	(1)	(1)	(1)	(1)	(1)
KANSAS.																	
69	Kansas City.....									2.6	2.6	2.4	2.9	2.8	3.9	3.4	3.1
131	Topeka.....									1.7	1.7	1.6	1.3	1.0	1.2	1.5	1.2
92	Wichita.....								(1)	1.7	0.9	1.3	0.8	1.2	1.5	1.3	(1)

¹ Less than 30,000 population.² Less than one-twentieth of 1 per cent.³ Estimated. Report for 1913 combined receipts from taxes on the liquor traffic and from other business licenses.

TABLE 2.—PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City number, 1917.	STATE AND CITY.	PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
KENTUCKY.																	
115	Covington.....	6.0	7.8	5.3	5.5	3.1	3.1	3.2	3.3	1.7	2.3	2.3	2.2	1.4	1.3	2.4	1.5
158	Lexington.....	9.1	9.1	10.9	11.0	(1)	(1)	(1)	(1)	3.8	4.9	5.2	4.7	(1)	(1)	(1)	(1)
28	Louisville.....	5.3	6.0	6.4	5.9	7.4	2.9	3.5	3.7	1.7	2.7	2.8	2.5	3.0	3.2	3.3	3.7
204	Newport.....	4.3	5.0	4.9	3.2	3.0	3.3	(1)	(1)	2.0	2.3	2.3	2.6	2.2	2.3	(1)	(1)
LOUISIANA.																	
16	New Orleans.....	7.5	8.6	8.1	8.0	8.7	6.5	3.6	3.7	3.3	3.5	3.3	3.1	3.9	4.3	5.1	4.8
189	Shreveport.....				(1)	(1)	(1)	(1)	(1)	6.9	9.7	4.6	(1)	(1)	(1)	(1)	(1)
MAINE.																	
102	Portland.....									0.1	0.1	0.1	0.1	0.1	0.1	(2)	(2)
MARYLAND.																	
8	Baltimore.....	5.6	6.1	7.9	8.1	7.3	4.0	4.2	4.7	0.5	0.6	0.8	0.8	0.6	0.6	0.7	0.7
MASSACHUSETTS.																	
5	Boston.....	2.7	3.1	3.1	2.8	3.4	4.1	3.9	4.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
97	Brockton.....									0.3	0.3	0.3	0.2	0.2	0.3	0.2	0.2
201	Brookline.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.1	(1)	(1)	(1)	(1)	(1)	(1)	(1)
52	Cambridge.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	(2)
140	Chelsea.....	3.9	3.4	3.4	3.5		(2)	4.8		0.4	0.3	0.2	0.3	0.3	0.2	0.7	0.2
165	Everett.....							(1)	(1)	0.1	0.1	0.2	0.1	0.1	0.1	(1)	(1)
44	Fall River.....	4.6	4.9	5.9	6.0	(2)	7.8	7.5	8.2	0.4	0.4	0.4	0.5	0.4	0.3	0.3	0.2
154	Fitchburg.....	3.1	4.4	4.7	4.3	2.6	(2)	4.3	(2)	0.3	0.4	0.3	0.2	0.1	0.3	0.1	0.2
133	Haverhill.....	5.4	5.7	5.4	5.9	5.8	6.4	6.9	7.2	0.4	0.4	0.2	0.3	0.2	0.3	0.3	0.2
101	Holyoke.....	3.5	3.6	4.1	4.4	4.3	4.8	4.3	4.7	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1
66	Lawrence.....	6.1	6.9	6.6	8.2	10.3	12.4	12.5	12.0	0.3	0.3	0.3	0.3	0.4	0.1	0.2	0.2
53	Lowell.....	4.3	4.6	5.1	5.1	6.1	7.0	6.7		0.4	0.5	0.4	0.4	0.3	0.2	0.2	0.1
64	Lynn.....	(2)	4.2				5.2	5.4	5.6	0.4	0.4	0.3	0.3	0.3	0.3	0.1	0.3
126	Malden.....						(2)	(2)		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
49	New Bedford.....	2.7	2.7	3.1	3.3	(2)	4.1	4.8	4.3	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1
145	Newton.....			(2)	(2)	(2)	(2)	(2)	(2)	(2)	0.1	(2)	0.1	0.1	0.1	0.1	(2)
167	Pittsfield.....	3.0	3.1	4.4	4.7	(1)	(1)	(1)	(1)	0.3	0.2	0.2	0.3	(1)	(1)	(1)	(1)
169	Quincy.....					(1)	(1)	(1)	(1)	0.3	0.2	0.2	0.2	(1)	(1)	(1)	(1)
132	Salem.....				5.6	(2)	(2)		5.5	0.1	0.3	0.1	0.1	0.2	0.1	(2)	0.1
77	Somerville.....		(2)	(2)	(2)	(2)	(2)	(2)	(2)	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1
63	Springfield.....	2.8	3.1	3.5	3.8	4.2	4.5	4.6	4.2	0.4	0.3	0.2	0.2	0.1	0.1	0.1	0.1
181	Taunton.....	3.4	3.9	4.2	4.5	4.7	6.7	6.2	6.3	0.2	0.2	0.3	0.1	0.1	0.2	0.2	0.2
214	Waltham.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)
35	Worcester.....	3.6	4.1	4.6	4.3	(2)	5.5	5.0	4.7	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.2
MICHIGAN.																	
135	Bay City.....	2.3	3.8	3.8	4.1	5.0	5.7	5.3	(1)	0.1	0.2	0.1	0.1	0.1	0.2	0.1	(1)
7	Detroit.....	3.1	4.0	5.2	6.4	8.5	8.4	5.5	5.1	0.3	0.3	0.4	0.4	0.3	0.3	0.4	0.4
117	Flint.....			3.6		(1)	(1)	(1)	(1)	1.5	0.2	0.2	0.5	(1)	(1)	(1)	(1)
43	Grand Rapids.....	1.8	1.4	2.2	2.0	2.5	3.1	3.1	3.7	0.7	1.4	0.8	0.7	0.7	0.6	0.6	0.7
187	Jackson.....	3.1	3.5	4.6		(1)	(1)	(1)	(1)	0.6	0.4	0.4	0.5	(1)	(1)	(1)	(1)
129	Kalamazoo.....		3.4	3.9	2.0	2.6	2.3	3.5		0.4	0.5	0.5	0.5	0.6	0.3	0.2	(1)
152	Lansing.....			1.6		(1)	(1)	(1)	(1)	0.3	0.3	0.2	0.2	(1)	(1)	(1)	(1)
116	Saginaw.....	3.1	3.6	3.9	3.8	4.0	4.7	5.1	7.0	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
MINNESOTA.																	
72	Duluth.....	4.4	5.4	7.2	7.2	8.4	10.6	11.0	12.1	0.4	0.3	0.4	0.4	0.4	0.5	0.1	0.5
18	Minneapolis.....	3.5	3.7	4.5	4.6	6.5	8.1	9.8	9.6	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.5
27	St. Paul.....	6.4	7.7	9.0	8.9	9.2	10.2	11.4	10.2	0.5	0.6	0.6	0.7	0.5	0.4	0.5	0.5
MISSOURI.																	
196	Joplin.....	7.9	14.8	10.7	10.6	6.6	6.5	8.4	8.4	5.5	4.8	5.3	5.4	5.4	4.3	6.1	6.2
21	Kansas City.....	4.3	2.8	3.0	4.1	5.2	4.8	2.8	2.9	1.9	2.2	2.0	2.7	2.8	2.4	2.5	2.1
79	St. Joseph.....	4.6	4.6	5.8	5.3	6.9	6.7	7.7	8.3	3.5	3.2	4.2	3.8	2.3	2.1	2.5	2.9
4	St. Louis.....	4.2	5.0	5.4	5.6	5.7	6.3	7.1	7.0	0.8	0.8	0.9	1.1	1.1	1.5	1.5	1.3
159	Springfield.....	8.2	4.8	3.2	5.0	(1)	(1)	(1)	(1)	6.2	2.2	2.4	4.5	(1)	(1)	(1)	(1)
MONTANA.																	
147	Butte.....	3.7	4.3	4.9	6.0	6.6	7.1	6.7	6.5	3.2	3.8	4.1	4.8	5.6	5.8	5.3	5.2
NEBRASKA.																	
139	Lincoln.....	3.5	3.8	4.5	5.5	0.7	6.5	9.4	6.8	0.4	0.6	0.6	0.6	0.7	0.6	0.6	0.3
34	Omaha.....	5.7	7.0	14.0	8.7	10.5	9.5	7.0	16.6	0.4	0.3	0.4	0.6	0.6	0.7	0.7	0.9
NEW HAMPSHIRE.																	
80	Manchester.....	3.8	4.1	4.3	4.7	5.4	6.0	6.0	4.7	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.1
NEW JERSEY.																	
112	Atlantic City.....	4.9	6.1	5.7	5.7	6.8	8.5	9.9	9.8	6.4	4.3	6.8	5.7	5.9	5.7	5.5	5.6
93	Bayonne.....	2.9	3.6	3.5	4.1	4.6	6.1	5.7	5.3	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
61	Camden.....	6.0	7.6	8.2	9.1	8.8	11.3	11.6	11.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2
151	East Orange.....	1.0	0.9	0.9	0.9	(1)	(1)	(1)	(1)	0.3	0.7	0.3	0.3	(1)	(1)	(1)	(1)
75	Elizabeth.....	7.8	9.5	9.8	12.0	8.6	9.8	8.9	8.8	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2
82	Hoboken.....	9.2	7.1	7.2	7.6	9.4	11.6	10.2	11.3	0.4	0.6	0.5	0.4	0.4	0.4	0.4	0.7
20	Jersey City.....	5.4	7.1	7.9	7.1	7.1	11.1	6.8	5.6	0.3	0.4	0.4	0.3	0.2	0.4	0.2	0.2
15	Newark.....	4.8	6.3	5.8	5.0	5.7	8.5	6.1	6.9	0.5	0.6	0.6	0.4	0.4	0.5	0.5	0.4
197	Orange.....	4.5	5.5	6.0	5.9	(1)	(1)	(1)	(1)	0.5	0.5	0.4	0.4	(1)	(1)	(1)	(1)
89	Passaic.....	6.1	7.2	7.9	10.3	11.0	12.4	12.6	15.6	0.6	1.0	0.6	0.8	0.7	0.4	0.3	0.4
42	Paterson.....	7.8	7.1	8.3	8.7	8.4	8.6	9.4	9.3	0.7	0.8	1.0	0.8	0.7	0.9	0.7	0.5
156	Perth Amboy.....	7.8	11.2	11.8	11.2	(1)	(1)	(1)	(1)	0.4	0.4	0.4	0.4	(1)	(1)	(1)	(1)
56	Trenton.....	4.7	5.4	5.0	6.2	7.2	9.4	9.0	9.5	0.4	0.7	0.6	0.5	0.6	0.7	0.6	0.4
150	West Hoboken.....	8.6	9.7	13.2	10.1	11.5	12.6	(1)	(1)	0.3	0.4	0.6	0.4	0.3	0.1	(1)	(1)

¹ Less than 30,000 population.² Less than one-twentieth of 1 per cent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

19

TABLE 2.—PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City number, 1917.	STATE AND CITY.	PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
NEW YORK.																	
62	Albany.....	3.6	4.4	5.5	5.5	6.1	7.0	7.6	7.7	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
177	Amsterdam.....	3.8	4.9	6.3	6.7	(1)	(1)	(1)	(1)	0.1	0.1	0.1	(2)	(1)	(1)	(1)	(1)
173	Auburn.....	3.1	3.3	3.9	4.7	4.7	2.4	6.0	6.2	0.2	0.1	0.1	0.2	0.1	0.2	0.1	0.1
123	Binghamton.....	3.8	3.8	4.3	4.5	4.6	4.8	4.9	5.2	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4
11	Buffalo.....	3.2	4.2	4.7	5.2	5.9	2.8	7.9	8.8	0.4	0.6	0.6	0.5	0.7	0.7	0.6	0.3
170	Elmira.....	3.7	5.0	6.2	7.0	6.9	7.6	7.8	8.6	0.3	0.3	0.4	0.4	0.2	0.4	0.3	0.3
180	Jamesstown.....	1.6	1.7	2.1	2.6	(1)	(1)	(1)	(1)	0.1	0.2	0.1	0.2	(1)	(1)	(1)	(1)
176	Mount Vernon.....	2.2	2.8	2.7	3.2	(1)	(1)	(1)	(1)	0.2	0.3	0.2	0.2	(1)	(1)	(1)	(1)
172	New Rochelle.....	2.1	2.4	2.7	2.9	(1)	(1)	(1)	(1)	0.1	0.1	0.1	0.1	(1)	(1)	(1)	(1)
1	New York.....	2.2	2.7	2.8	2.9	3.1	4.5	4.6	5.3	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4
175	Niagara Falls.....	4.2	4.3	4.3	5.4	(1)	(1)	(1)	(1)	0.4	0.3	0.3	0.4	(1)	(1)	(1)	(1)
217	Poughkeepsie.....	3.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)
25	Rochester.....	2.6	2.9	3.3	3.7	3.8	4.3	4.8	5.3	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.1
68	Schenectady.....	3.5	5.3	5.8	5.9	6.6	8.8	10.4	11.4	0.2	0.3	0.3	0.3	0.2	0.5	0.3	0.5
37	Syracuse.....	3.5	3.8	4.3	4.4	4.9	5.4	5.6	6.5	0.5	0.5	0.5	0.5	0.5	0.4	0.3	0.3
81	Troy.....	3.8	4.6	5.1	6.0	6.3	7.5	7.6	9.0	0.1	0.1	0.1	0.1	0.1	0.1	(2)	(2)
76	Utica.....	5.5	6.0	6.5	7.8	8.2	7.1	8.3	9.5	0.1	0.2	0.2	0.2	0.3	0.1	(2)	0.1
67	Yonkers.....	2.7	3.6	3.8	3.9	4.2	5.6	4.2	4.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
NORTH CAROLINA.																	
161	Charlotte.....					(1)	(1)	(1)	(1)	3.3	5.8	5.4	9.4	(1)	(1)	(1)	(1)
219	Wilmington.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	6.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)
208	Winston-Salem.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	1.9	(1)	(1)	(1)	(1)	(1)	(1)	(1)
OHIO.																	
73	Akron.....	3.2	4.3	7.8	7.5	6.3	7.0	4.4	3.0	0.6	0.4	0.4	0.2	0.1	0.1	0.1	0.2
105	Canton.....	4.6	5.7	9.1	9.1	9.0	11.9	6.5	4.8	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2
14	Cincinnati.....	4.3	4.6	7.9	7.7	7.5	10.3	5.3	5.7	0.7	0.7	0.8	0.7	0.6	0.7	1.5	1.3
6	Cleveland.....	4.1	4.9	9.6	9.4	9.8	9.7	6.2	5.5	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1
29	Columbus.....	1.9	3.8	6.4	4.8	6.4	7.4	3.6	4.2	0.3	0.3	0.3	0.3	0.3	0.7	0.3	0.1
45	Dayton.....	4.4	4.1	3.5	9.4	3.8	8.2	4.8	3.8	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.4
160	Hamilton.....	4.3	4.5	8.0	7.6	(1)	(1)	(1)	(1)	(2)	0.1	0.1	0.3	(1)	(1)	(1)	(1)
186	Lima.....	5.7	5.9	7.6	6.8	(1)	(1)	(1)	(1)	0.4	0.5	0.3	0.3	(1)	(1)	(1)	(1)
178	Lorain.....	4.5	5.0	9.7	11.5	(1)	(1)	(1)	(1)	0.3	0.3	0.3	0.3	(1)	(1)	(1)	(1)
125	Springfield.....	6.6	7.1	7.2	0.1	3.0	3.8	4.4	3.4	0.2	0.2	0.2	0.2	0.3	0.1	0.2	0.3
31	Toledo.....	4.4	6.4	7.6	8.4	3.9	4.7	5.4	8.0	0.3	0.3	0.3	0.2	0.4	0.2	0.3	0.2
59	Youngstown.....	4.0	6.7	9.5	9.4	10.8	11.7	8.2	5.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.6
212	Zanesville.....	5.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)
OKLAHOMA.																	
113	Muskogee.....					(1)	(1)	(1)	(1)	1.3	1.2	1.1	1.2	(1)	(1)	(1)	(1)
70	Oklahoma City.....						0.9	(1)	(1)	0.9	1.2	0.9	1.3	0.8	1.6	(1)	(1)
207	Tulsa.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	1.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)
OREGON.																	
22	Portland.....		3.8	4.1	6.4	6.5	9.2	7.6	6.0	1.0	0.7	0.7	0.7	1.4	2.5	3.6	2.5
PENNSYLVANIA.																	
103	Allentown.....	3.0	3.8	4.3	4.4	3.9	5.4	6.6	7.2	1.8	2.4	2.4	1.8	1.6	1.9	2.5	1.8
110	Altoona.....	1.6	2.1	2.2	2.6	3.5	4.2	4.6	4.3	2.3	2.5	2.3	2.1	2.6	3.3	3.3	3.2
155	Chester.....	3.2	3.5	3.5	4.5	5.2	5.2	5.2	5.4	1.7	1.0	1.0	0.5	1.2	1.2	1.1	0.7
215	Easton.....	4.1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)
87	Erie.....	3.5	4.1	4.7	4.6	5.3	6.2	6.6	6.6	0.7	0.6	0.6	0.5	0.9	0.8	0.4	1.4
90	Harrisburg.....	1.8	1.8	2.0	2.9	4.6	1.1	5.5	5.5	1.5	1.4	1.1	1.3	1.1	1.3	1.5	1.5
96	Johnstown.....	3.6	3.9	4.2	6.2	6.8	7.1	8.3	8.8	3.7	3.0	4.3	4.7	4.8	5.0	5.9	6.0
127	Lancaster.....	3.7	4.6	5.1	5.3	6.1	6.2	6.9	7.5	0.6	0.5	0.5	0.7	0.6	0.7	0.8	1.0
136	McKeesport.....	2.2	3.3	3.9	4.1	4.2	4.3	4.6	5.3	0.7	1.1	1.3	1.0	0.4	2.8	1.2	1.4
157	New Castle.....	0.7			1.7	1.9	1.6	1.6	3.4	2.5	2.7	2.2	2.3	2.7	2.8	3.3	2.9
210	Norristown.....	0.9	1.0	(1)	(1)	(1)	(1)	(1)	(1)	0.9	0.9	(1)	(1)	(1)	(1)	(1)	(1)
3	Philadelphia.....	4.1	4.2	4.8	5.0	5.3	5.7	5.8	6.1	0.5	0.5	0.6	0.5	0.6	0.9	0.6	0.
9	Pittsburgh.....	3.0	3.8	3.6	4.1	4.5	5.2	7.4	5.5	0.4	0.4	0.3	0.4	0.4	0.9	1.6	1.
58	Reading.....	4.6	4.9	4.9	5.4	3.4	5.3	6.1	7.0	1.0	1.0	0.9	0.6	0.3	0.2	0.3	0.
41	Seranton.....	11.1	12.5	11.3	14.8	15.4	16.5	16.1	11.7	0.7	0.8	0.7	0.6	0.7	1.8	0.5	0.
83	Wilkes-Barre.....	5.6	7.0	7.3	7.0	8.1	8.9	10.9	12.0	2.0	1.3	1.5	2.1	1.2	0.9	1.4	1.
191	Williamsport.....	3.8	3.9	4.3	4.6	(1)	(1)	(1)	(1)	3.0	2.6	2.7	2.8	(1)	(1)	(1)	(1)
124	York.....	2.1	2.6	3.4	2.0	3.3	3.5	3.8	4.6	1.7	1.9	2.7	1.7	2.8	2.6	3.3	3.0
RHODE ISLAND.																	
218	Newport.....	2.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.6	(1)	(1)	(1)	(1)	(1)	(1)	(1)
108	Pawtucket.....	3.1	3.3	3.8	3.9	3.6	3.7	3.9	4.0	0.9	0.6	0.6	0.7	0.6	0.4	0.4	0.3
26	Providence.....	3.8	4.1	4.3	4.6	5.0	3.7	3.9	4.1	0.7	0.6	0.6	0.6	0.7	0.7	0.8	0.7
144	Woonsocket.....	4.5	5.1	6.0	6.2	5.9	5.6	6.3	6.5	1.0	1.0	1.0	1.0	0.7	0.5	0.6	0.2
SOUTH CAROLINA.																	
106	Charleston.....									10.6	8.9	13.1	12.5	11.2	11.4	12.8	12.6
191	Columbia.....				(1)	(1)	(1)	(1)	(1)	9.5	8.9	9.4	(1)	(1)	(1)	(1)	(1)
TENNESSEE.																	
107	Chattanooga.....					6.2	6.7	6.8	5.8	7.1	6.0	10.7	7.2	5.3	6.8	5.4	5.5
168	Knoxville.....						1.4	6.1	5.0	8.5	9.0	9.0	8.7	11.6	12.2	11.2	12.6
40	Memphis.....			3.7		1.8	1.1	0.9	1.3	2.6	3.4	3.0	3.0	3.8	3.7	2.6	3.9
51	Nashville.....	(2)	0.1	0.9	0.1	0.1	4.0	1.6	1.6	8.3	3.1	3.4	2.7	3.2	6.1	7.7	7.8
TEXAS.																	
190	Austin.....	1.0	1.3	1.2	1.4	(1)	(1)	(1)	(1)	0.2		0.2	0.2	(1)	(1)	(1)	(1)
46	Dallas.....	1.1	1.1	1.3	1.8	2.3	2.5	1.8	2.1	1.0	0.5	0.3	0.3	0.3	0.3	1.7	1.3
99	El Paso.....	1.7	1.4	1.0	1.9	(1)	(1)	(1)	(1)	1.9	0.7	1.1	0.8	(1)	(1)	(1)	(1)
60	Fort Worth.....	1.5	1.8	1.4	1.3	3.0	3.8	(1)	(1)	0.6	0.2	0.1	0.2	0.1	0.8	(1)	(1)
153	Galveston.....	1.5	1.5	1.7	1.8	2.1	2.2	2.2	2.0	0.2	0.3	0.2	0.2	0.1	1.2	1.9	1.6
55	Houston.....	1.1	1.2	1.4	1.7	1.9	3.1	3.5	2.4	0.8	0.3	0.3	0.3	0.3	0.6	0.8	0.9
47	San Antonio.....	1.4	1.9	2.0	2.3	2.7	2.3	2.8	1.9	1.1	0.2	0.4	0.4	0.4	0.5	1.2	0.7
195	Waco.....	1.5	1.6	(1)	(1)	(1)	(1)	(1)	(1)	0.2	0.1	(1)	(1)	(1)	(1)	(1)	(1)

TABLE 2.—PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC AND FROM OTHER BUSINESS LICENSES, FOR SPECIFIED YEARS: 1903-1917—Continued.

City number, 1917.	STATE AND CITY.	PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM TAXES ON THE LIQUOR TRAFFIC.								PER CENT OF TOTAL REVENUE RECEIPTS FORMED BY RECEIPTS FROM OTHER BUSINESS LICENSE TAXES.							
		1917	1915	1913	1911	1909	1907	1905	1903	1917	1915	1913	1911	1909	1907	1905	1903
UTAH																	
209	Ordan.....	5.9	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1.1	(1)	(1)	(1)	(1)	(1)	(1)	(1)
51	Salt Lake City.....	5.6	7.8	7.8	8.5	8.7	8.2	8.1	10.7	2.1	3.5	3.6	3.7	3.8	3.0	3.5	4.6
VIRGINIA.																	
193	Lynchburg.....	2.1	4.4	4.7	4.5	(1)	(1)	(1)	(1)	11.8	15.8	15.5	15.3	(1)	(1)	(1)	(1)
74	Norfolk.....	0.2	4.8	7.0	7.2	7.8	8.1	5.8	3.5	11.2	13.4	11.0	12.4	13.2	13.8	13.2	11.6
184	Portsmouth.....	1.6	5.3	5.6	5.8	(1)	(1)	(1)	(1)	7.5	11.3	10.9	10.6	(1)	(1)	(1)	(1)
35	Richmond.....	0.9	2.5	2.7	2.3	3.1	2.7	3.0	3.1	3.9	2.7	2.8	3.2	3.0	3.6	4.4	3.2
119	Roanoke.....	2.9	6.3	7.0	7.1	(1)	(1)	(1)	(1)	11.0	9.9	9.2	9.3	(1)	(1)	(1)	(1)
WASHINGTON.																	
199	Bellingham.....			(1)	(1)	(1)	(1)	(1)	(1)	0.7	0.8	(1)	(1)	(1)	(1)	(1)	(1)
185	Everett.....		4.8		(1)	(1)	(1)	(1)	(1)	0.1	0.4	0.5	(1)	(1)	(1)	(1)	(1)
19	Seattle.....		2.1	2.8	2.8	2.9	3.9	5.6	8.6	0.4	0.1	0.5	0.4	0.5	0.5	0.6	0.9
38	Spokane.....		4.5	4.6	5.5	7.2	8.0	7.7	7.0	0.5	0.5	0.5	0.6	0.7	0.8	1.0	1.1
54	Tacoma.....		3.0	3.0	2.8	3.7	4.1	4.0	5.3	0.5	0.1	0.4	0.4	0.4	0.4	0.4	0.8
WEST VIRGINIA.																	
216	Charleston.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	1.0	(1)	(1)	(1)	(1)	(1)	(1)	(1)
137	Huntington.....			5.0	9.1	(1)	(1)	(1)	(1)	0.8	0.9	1.0	2.2	(1)	(1)	(1)	(1)
118	Wheeling.....			5.4	5.9	3.1	7.2	12.8	7.1	2.1	2.3	2.2	2.4	1.0	2.1	3.2	1.4
WISCONSIN.																	
203	Kenosha.....	5.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.3	(1)	(1)	(1)	(1)	(1)	(1)	(1)
205	La Crosse.....	4.8	4.5	5.6	6.1	6.1	6.5	7.0	7.2	0.3	0.2	1.3	1.5	1.4	2.1	1.6	0.2
213	Madison.....	3.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0.1	(1)	(1)	(1)	(1)	(1)	(1)	(1)
14	Milwaukee.....	3.1	3.3	4.5	4.8	5.3	7.0	8.0	8.6	0.1	0.3	3.4	3.4	3.5	3.6	3.0	0.3
122	Oshkosh.....	4.6	4.3	5.8	4.3	5.5	6.1	7.3	8.3	0.5	0.3	1.8	1.2	1.1	0.8	0.6	0.1
133	Racine.....	7.5	8.0	10.1	10.3	11.3	11.4	5.7	6.2	0.1	0.2	0.2	0.2	3.1	2.4	1.8	0.1
141	Superior.....	0.1	8.7	10.8	10.6	9.9	11.8	12.7	15.2	0.4	0.3	0.3	1.7	1.1	1.0	0.6	0.4

(1) Less than 30,000 population.

TABLE 3.—TOTAL REVENUE RECEIPTS AND RECEIPTS FROM SPECIFIED SOURCES OF REVENUE: 1917.

City number.	STATE AND CITY.	Total revenue receipts.	REVENUE RECEIPTS FROM SPECIFIED SOURCES.											
			Total.		Special assess- ments.		Business taxes other than on the liquor traffic.				General licenses.		Dog licenses.	
			Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.	Collected without issue of license.		Collected with issue of license.		Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.
							Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.				
31	ALABAMA.													
111	Birmingham.....	\$2,224,914	\$664,892	29.9	\$256,485	11.5	\$8,398	0.3	\$380,992	17.1	\$15,941	0.7	\$5,076	0.2
145	Mobile.....	939,626	201,305	21.8	98,777	10.5			99,476	10.6	5,688	0.6	364	(1)
	Montgomery.....	746,224	255,447	34.2	140,119	18.8			110,567	14.8	4,761	0.6		
114	ARKANSAS.													
	Little Rock.....	785,683	210,470	27.5	174,307	22.8			33,450	4.4	2,052	0.3	661	0.1
109	CALIFORNIA.													
184	Berkeley.....	1,459,695	206,056	14.1	187,853	12.9	4,069	0.3	11,719	0.8			2,415	0.2
10	Fresno.....	1,017,706	191,026	18.8	155,958	15.3	2,245	0.2	32,515	3.2			308	(1)
30	Los Angeles.....	24,395,825	3,117,732	13.3	2,365,901	10.1	233,199	1.0	297,175	1.3	188,701	0.8	32,765	0.1
134	Oakland.....	4,898,734	818,177	19.9	710,159	12.0	37,889	0.6	66,947	1.1	90	(1)	3,101	0.1
98	Pasadena.....	1,978,745	205,799	10.4	187,672	9.5	2,750	0.1	12,484	0.6			2,913	0.1
122	Sacramento.....	2,233,472	451,388	19.7	424,942	18.6	6,121	0.3	19,804	0.9			221	(1)
12	San Diego.....	3,011,011	214,311	7.1	174,580	5.8	10,563	0.4	27,605	0.9	18	(1)	1,545	0.1
166	San Francisco.....	29,116,992	3,145,337	15.6	2,555,399	12.7	267,907	1.3	199,830	1.0	112,621	0.6	10,189	0.1
288	San Jose.....	870,194	163,641	18.8	141,915	16.7	1,210	0.1	17,450	2.0			106	(1)
	Stockton.....	1,192,597	291,575	24.5	283,620	23.8	1,159	0.1	6,121	0.5			684	0.1
200	COLORADO.													
24	Colorado Springs.....	782,481	36,974	4.7	17,357	2.2			17,379	2.2			2,235	0.3
129	Denver.....	7,206,625	1,346,889	18.7	1,222,092	17.0			89,935	1.2	23,221	0.1	9,438	0.1
	Pueblo.....	1,025,694	119,627	11.7	105,834	10.3			13,183	1.3			610	0.1
43	CONNECTICUT.													
57	Bridgeport.....	3,113,737	130,427	4.2	107,495	3.5			17,193	0.6	2,640	0.1	3,099	0.1
21	Hartford.....	4,201,147	161,356	3.8	139,884	3.6			10,197	0.2	3	(1)	1,272	(1)
139	New Britain.....	1,244,113	45,378	3.6	41,376	3.3			3,392	0.3			610	(1)
211	New Haven.....	3,307,772	40,655	1.2	26,449	0.8			12,285	0.4			1,921	0.1
73	Stamford.....	964,480	29,231	3.2	21,507	2.7			4,014	0.1			1,011	0.1
	Waterbury.....	1,934,024	58,000	3.0	53,420	2.7			5,400	0.3				

(1) Less than one-twentieth of 1 per cent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

21

TABLE 3.—TOTAL REVENUE RECEIPTS AND RECEIPTS FROM SPECIFIED SOURCES OF REVENUE: 1917—Continued

City number.	STATE AND CITY.	Total revenue receipts.	REVENUE RECEIPTS FROM SPECIFIED SOURCES.											
			Total.		Special assessments.		Business taxes other than on the liquor traffic.				General licenses.		Dog licenses.	
			Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.	Collected without issue of license.		Collected with issue of license.		Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.
							Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.				
DELAWARE.														
71	Wilmington.....	\$1,738,123	\$146,997	8.5	\$141,033	8.1			\$2,620	0.2			\$3,344	0.2
DISTRICT OF COLUMBIA.														
17	Washington.....	16,091,125	1,397,576	8.7	281,287	1.8	\$916,954	5.7	129,293	0.8	\$55,928	0.3	14,414	0.1
FLORIDA.														
85	Jacksonville.....	2,114,725	182,999	8.7	92,923	4.4			76,020	3.6	13,690	0.6	366	(1)
119	Tampa.....	1,492,943	362,797	24.3	286,380	19.2			73,923	5.0	2,133	0.1	361	(1)
GEORGIA.														
32	Atlanta.....	3,858,293	610,117	15.8	336,326	8.7	39,459	1.0	234,332	6.1				
128	Augusta.....	1,162,428	124,269	10.7	11,054	1.0	13,299	1.1	97,293	8.4			2,713	0.2
142	Macon.....	1,115,458	215,004	19.3	129,186	10.8	12,190	1.1	82,451	7.4			177	(1)
95	Savannah.....	1,635,371	249,049	15.2	62,176	3.8			184,213	11.3			2,660	0.2
IDAHO.														
192	Boise.....	584,476	144,430	24.7	138,163	23.6			5,065	0.9			1,202	0.1
ILLINOIS.														
193	Aurora.....	770,573	123,657	16.0	113,980	14.8	2,341	0.3	6,739	0.9			594	0.1
2	Chicago.....	87,931,732	11,759,669	13.4	9,246,158	10.5	222,680	0.3	1,191,043	1.4	986,178	1.1	113,610	0.1
202	Danville.....	650,162	123,494	19.0	117,646	18.1	2,259	0.3	3,589	0.6				
162	Decatur.....	939,823	177,977	18.9	169,591	18.0	2,643	0.3	4,682	0.5			1,061	0.1
88	East St. Louis.....	1,096,427	205,550	18.7	168,635	15.4	4,143	0.4	31,901	2.9			1,371	0.1
171	Joliet.....	884,044	154,766	17.5	144,927	16.4	2,460	0.3	5,363	0.6			2,016	0.2
91	Peoria.....	1,761,808	297,922	16.9	271,851	15.4	7,686	0.4	17,504	1.0			881	0.1
179	Quincy.....	718,097	41,583	5.8	30,762	4.3	2,441	0.3	6,237	0.9			2,143	0.3
118	Rockford.....	1,234,324	177,929	14.4	166,183	13.5	3,658	0.3	7,679	0.6			499	(1)
104	Springfield.....	1,436,522	101,491	7.1	81,604	5.7	4,196	0.3	15,470	1.1			221	(1)
INDIANA.														
86	Evansville.....	1,699,356	302,236	17.8	282,266	16.6			10,170	0.6	7,097	0.4	2,703	0.2
84	Fort Wayne.....	1,928,818	451,503	23.4	442,566	22.9			8,937	0.5				
23	Indianapolis.....	7,125,149	1,733,909	24.3	1,658,117	23.3			26,207	0.4	40,225	0.6	9,369	0.1
94	South Bend.....	1,278,535	175,617	13.7	168,078	13.1			7,539	0.6				
100	Terre Haute.....	1,077,213	8,718	0.8	5,194	0.5			3,452	0.3			72	(1)
IOWA.														
174	Cedar Rapids.....	1,006,158	116,552	11.6	112,242	11.2			3,781	0.4			529	0.1
206	Council Bluffs.....	868,981	130,440	15.0	124,903	14.4			4,578	0.5			959	0.1
130	Davenport.....	1,201,849	212,278	17.7	191,282	15.9			18,178	1.5			2,818	0.2
65	Des Moines.....	2,230,154	42,078	1.9	26,267	1.2			13,436	0.6			2,375	0.1
163	Dubuque.....	845,092	111,512	13.2	107,961	12.8			3,365	0.4			186	(1)
113	Sioux City.....	1,809,852	393,794	21.8	380,575	21.0			12,078	0.7			1,141	0.1
183	Waterloo.....	807,723	102,200	12.7	96,952	12.0			4,406	0.5			842	0.1
KANSAS.														
69	Kansas City.....	2,201,871	426,098	19.4	357,669	16.2	6,706	0.3	56,830	2.6			4,893	0.2
131	Topeka.....	1,174,480	185,948	15.8	160,076	13.6	3,905	0.3	19,660	1.7			2,307	0.2
92	Wichita.....	1,462,247	423,504	29.0	393,272	26.9	4,351	0.3	24,355	1.7			1,526	0.1
KENTUCKY.														
115	Covington.....	960,421	95,895	10.0	72,212	7.5			19,119	2.0	4,564	0.5		
158	Lexington.....	968,637	210,089	21.7	172,550	17.8			36,959	3.8			580	0.1
28	Louisville.....	6,158,770	541,641	8.8	336,882	5.5			155,517	2.5	44,008	0.7	5,174	0.1
204	Newport.....	452,958	27,368	6.0	15,500	3.4			9,242	2.0	2,626	0.6		
LOUISIANA.														
16	New Orleans.....	8,670,510	394,371	4.5	31,505	0.9			282,355	3.3	27,076	0.3	3,435	(1)
189	Shreveport.....	648,876	85,779	13.2	39,168	6.0			41,918	6.9			1,693	0.3
MAINE.														
102	Portland.....	1,913,822	100,941	5.3	29,453	1.5	70,205	3.7	1,283	0.1				
MARYLAND.														
8	Baltimore.....	18,184,977	546,527	3.0	345,865	1.9			89,578	0.5	85,858	0.5	25,226	0.1
MASSACHUSETTS.														
5	Boston.....	38,397,676	481,628	1.3	365,545	1.0			91,954	0.2			24,129	0.1
97	Brookton.....	1,750,139	73,679	4.2	67,747	3.9			5,932	0.3				
201	Brookline.....	1,896,369	24,032	1.3	23,004	1.2			1,028	0.1				
52	Cambridge.....	3,822,333	56,382	1.5	50,891	1.3			5,491	0.1				
140	Chelsea.....	1,041,484	22,155	2.1	17,245	1.7			4,051	0.4			859	0.1
165	Everett.....	1,005,476	12,238	1.2	10,880	1.1			1,358	0.1				

(1) Less than one-twentieth of 1 per cent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

TABLE 3.—TOTAL REVENUE RECEIPTS AND RECEIPTS FROM SPECIFIED SOURCES OF REVENUE: 1917—Continued

REVENUE RECEIPTS FROM SPECIFIED SOURCES.														
City number.	STATE AND CITY.	Total revenue receipts.	Total.		Special assessments.		Business taxes other than on the liquor traffic.				General licenses.		Dog licenses.	
			Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.	Collected without issue of license.		Collected with issue of license.		Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.
							Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.				
MASSACHUSETTS—continued.														
44	Fall River.....	\$3,105,638	\$37,070	1.2	\$25,821	0.8				\$11,249	0.4			
154	Fitchburg.....	1,266,060	33,539	2.6	30,339	2.4				3,200	0.3			
133	Haverhill.....	1,271,740	42,703	3.4	38,029	3.0				4,674	0.4			
101	Holyoke.....	2,232,222	19,607	0.9	15,238	0.7				4,369	0.2			
66	Lawrence.....	2,064,547	43,334	2.1	36,727	1.8				6,607	0.3			
53	Lowell.....	2,502,332	51,111	2.0	39,876	1.6				11,235	0.4			
64	Lynn.....	2,568,780	61,897	2.4	51,823	2.0				10,074	0.4			
126	Malden.....	1,233,067	45,639	3.7	44,842	3.6				797	0.1			
49	New Bedford.....	3,431,242	56,544	1.6	44,972	1.3	\$13	(1)		11,529	0.3			
145	Newton.....	2,103,060	78,362	3.7	77,489	3.7				873	(1)			
167	Pittsfield.....	1,088,353	42,681	3.9	39,099	3.6				3,582	0.3			
169	Quincy.....	987,222	51,925	5.3	48,814	4.9				3,111	0.3			
132	Salem.....	1,178,240	11,710	1.0	10,045	0.9				1,665	0.1			
77	Somerville.....	2,044,921	85,215	4.2	82,175	4.0				3,040	0.1			
63	Springfield.....	4,456,871	119,085	2.7	101,765	2.3				17,320	0.4			
181	Taunton.....	1,044,212	22,073	2.1	19,746	1.9				2,327	0.2			
214	Waltham.....	832,644	19,233	2.3	17,790	2.1				1,443	0.2			
35	Worcester.....	5,413,454	232,672	4.3	212,400	3.9				17,732	0.3			
MICHIGAN.														
135	Bay City.....	1,064,317	74,877	7.0	73,745	6.9				1,132	0.1			
7	Detroit.....	23,593,491	2,184,247	9.3	2,101,220	8.9				65,343	0.3			17,684
117	Flint.....	1,449,166	255,535	17.7	232,596	16.1				22,239	1.5			700
43	Grand Rapids.....	3,226,342	436,515	13.5	407,367	12.6				22,635	0.7	\$1,275	(1)	5,238
187	Jackson.....	869,794	67,812	7.8	61,679	7.1				5,190	0.6			943
129	Kalamazoo.....	914,865	90,859	9.9	84,654	9.3				3,573	0.4	187	(1)	2,445
152	Lansing.....	1,216,180	72,341	5.9	67,388	5.5				3,697	0.3			1,256
116	Saginaw.....	1,292,395	148,290	11.5	144,401	11.2				3,542	0.3			347
MINNESOTA.														
72	Duluth.....	3,219,071	603,822	18.8	552,653	17.2	11,814	0.4	11,959	0.4	24,685	0.8	2,711	0.1
18	Minneapolis.....	11,155,059	1,652,578	14.8	1,531,818	13.7	53,569	0.5	62,852	0.6			4,339	(1)
27	St. Paul.....	6,484,305	1,004,941	15.5	803,119	12.4	164,038	2.5	34,341	0.5	6	(1)	3,437	0.1
MISSOURI.														
196	Joplin.....	762,930	208,272	27.3	156,450	20.5				41,720	5.5	10,102	1.3	16,080
21	Kansas City.....	12,392,470	3,062,921	24.7	2,725,768	22.0				235,963	1.9	85,110	0.7	1,616
79	St. Joseph.....	1,641,399	423,287	25.8	353,676	21.5				57,505	3.5	10,490	0.6	19,478
4	St. Louis.....	26,126,055	5,522,152	21.1	2,676,061	10.2	2,470,042	9.5		199,216	0.8	157,355	0.6	1,641
159	Springfield.....	727,254	174,678	24.0	118,191	16.3				45,169	6.2	9,677	1.3	
MONTANA.														
147	Butte.....	1,275,266	354,118	27.8	305,987	24.0	4,136	0.3	40,578	3.2			3,417	0.3
NEBRASKA.														
139	Lincoln.....	1,416,795	228,861	16.2	211,361	14.9	10,176	0.7	6,245	0.4			1,079	0.1
34	Omaha.....	5,705,515	733,719	12.9	703,515	12.3			25,263	0.4			4,941	0.1
NEW HAMPSHIRE.														
80	Manchester.....	1,484,544	10,375	0.7	1,803	0.1			5,595	0.4			2,977	0.2
NEW JERSEY.														
112	Atlantic City.....	2,561,284	191,754	7.5	17,616	0.7	9,768	0.4	162,704	6.4			1,666	0.1
93	Bayonne.....	1,957,875	76,250	3.9	69,601	3.6	3,234	0.2	1,899	0.1			1,516	0.1
61	Camden.....	2,177,193	138,700	6.4	125,030	5.7	4,897	0.2	8,773	0.4			552	(1)
151	East Orange.....	1,262,747	54,789	4.3	48,171	3.8	1,758	0.1	4,308	0.3			1,834	0.1
75	Elizabeth.....	1,699,088	140,100	8.2	125,777	7.4	5,140	0.3	7,349	0.4			3,046	0.2
82	Hoboken.....	1,875,784	18,945	1.0	528	(1)	7,926	0.4	7,445	0.4			5,974	0.1
20	Hoboken.....	8,860,934	165,670	1.9	111,779	1.3	19,567	0.2	28,755	0.3	495	(1)	992	(1)
15	Newark.....	15,586,641	1,080,033	6.9	972,458	6.2	35,742	0.2	70,354	0.5	487	(1)	795	0.1
197	Orange.....	738,043	24,531	3.3	18,229	2.5	1,465	0.2	4,042	0.5			1,753	0.2
89	Passaic.....	1,096,821	65,046	5.9	52,581	4.8	3,820	0.3	6,892	0.6			5,024	0.2
42	Paterson.....	2,600,272	103,003	4.0	68,919	2.7	1,904	0.5	17,156	0.7			213	(1)
156	Perth Amboy.....	888,326	81,939	9.2	75,977	8.6			3,176	0.4			6,287	0.2
56	Trenton.....	2,690,583	264,220	9.8	241,949	9.0			9,508	0.4			1,015	0.2
150	West Hoboken.....	585,343	75,778	12.9	71,095	12.1			1,828	0.3				
NEW YORK.														
62	Albany.....	3,352,158	363,253	10.8	347,015	10.4	6,538	0.2	5,852	0.2			3,848	0.1
177	Amsterdam.....	677,698	59,501	8.8	55,496	8.2	2,053	0.3	867	0.1			1,085	0.2
173	Auburn.....	866,353	78,576	9.1	74,325	8.6	2,018	0.2	1,442	0.2	12	(1)	779	0.1
123	Binghamton.....	1,295,477	86,010	6.6	76,938	5.9	2,615	0.2	4,866	0.4			1,591	0.1
11	Buffalo.....	19,032,355	1,382,357	7.3	1,239,490	6.5	40,920	0.2	82,071	0.4	7,881	(1)	11,995	0.1
170	Elmira.....	1,016,154	59,725	5.9	55,408	5.3	2,516	0.2	2,559	0.3	1,103	0.1	139	(1)
180	Jamestown.....	1,056,427	95,235	9.0	90,058	8.5	3,040	0.3	1,415	0.1			722	0.1
176	Mount Vernon.....	1,208,796	78,692	6.5	73,034	6.0	1,528	0.1	2,776	0.2			1,354	0.1
172	New Rochelle.....	1,301,713	64,107	4.9	59,966	4.6	1,808	0.1	948	0.1			1,385	0.1
1	New York.....	236,278,796	16,311,000	6.9	14,800,278	6.3	359,179	0.2	988,210	0.4	163,333	0.1	1,622	0.1
175	Niagara Falls.....	1,322,807	241,937	18.3	231,136	17.5	4,109	0.3	4,635	0.4	435	(1)	344	(1)
217	Poughkeepsie.....	758,786	54,161	7.1	50,581	6.7	1,858	0.2	1,378	0.2				
25	Rochester.....	8,162,567	1,180,578	14.5	1,139,392	14.0	14,804	0.2	17,840	0.2	47	(1)	8,495	0.1

1 Less than one-twentieth of 1 per cent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

23

TABLE 3.—TOTAL REVENUE RECEIPTS AND RECEIPTS FROM SPECIFIED SOURCES OF REVENUE: 1917—Continued.

City number.	STATE AND CITY.	Total revenue receipts.	REVENUE RECEIPTS FROM SPECIFIED SOURCES.											
			Total.		Special assess- ments.		Business taxes other than on the liquor traffic.				General licenses.		Dog licenses.	
			Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.	Collected without issue of license.		Collected with issue of license.		Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.
							Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.				
NEW YORK—continued.														
68	Schenectady.....	\$2,464,784	\$216,779	8.8	\$204,827	8.3	\$4,032	0.2	\$5,430	0.2			\$2,490	0.1
37	Syracuse.....	4,348,215	589,298	13.6	554,365	12.7	9,917	0.2	20,628	0.5			4,388	0.1
81	Troy.....	2,067,318	147,512	7.1	137,814	6.7	5,033	0.2	1,990	0.1			2,675	0.1
76	Utica.....	1,801,101	114,145	6.3	105,704	5.9	4,868	0.3	1,765	0.1			1,808	0.1
67	Yonkers.....	3,299,370	344,684	10.4	332,856	10.1	4,574	0.1	6,249	0.2			1,005	(1)
NORTH CAROLINA.														
161	Charlotte.....	726,506	130,305	17.9	102,910	14.2	1,144	0.2	24,165	3.3	\$1,270	0.2	816	0.1
219	Wilmington.....	524,821	40,079	7.6	2,593	0.5	1,094	0.2	34,159	6.5	876	0.2	1,357	0.3
208	Winston-Salem.....	593,770	45,632	9.1	32,960	6.5	849	0.2	9,697	1.9	2,126	0.4		
OHIO.														
73	Akron.....	2,716,978	412,086	15.2	396,818	14.6			15,268	0.6				
105	Canton.....	1,325,884	216,722	16.3	214,553	16.2			1,784	0.1			385	(1)
14	Cincinnati.....	14,863,333	691,487	4.7	532,867	3.6			99,673	0.7	45,938	0.3	13,009	0.1
6	Cleveland.....	22,367,104	1,929,448	8.6	1,877,520	8.4			45,786	0.2			6,142	(1)
29	Columbus.....	5,289,316	809,369	15.3	777,859	14.7			14,342	0.3	14,756	0.3	2,412	(1)
45	Dayton.....	2,913,620	310,359	10.7	295,116	10.1			8,490	0.3	6,144	0.2	609	(1)
160	Hamilton.....	909,676	123,676	12.8	122,626	12.6			408	(1)	4	(1)	578	0.1
186	Lima.....	601,682	67,382	11.2	65,049	10.8			2,217	0.4			116	(1)
178	Lorain.....	829,068	128,414	15.5	125,507	15.1			2,903	0.4			4	(1)
125	Springfield.....	1,049,856	79,488	7.6	76,993	7.3			2,069	0.2			426	(1)
31	Toledo.....	4,511,121	572,519	12.7	552,569	12.2			15,316	0.3			4,643	0.1
59	Youngstown.....	2,737,094	407,264	14.9	398,975	14.6			5,912	0.2	579		1,798	0.1
212	Zanesville.....	583,337	55,630	9.5	54,497	9.3			1,133	0.2				
OKLAHOMA.														
143	Muskogee.....	684,901	14,280	2.1	27	(1)	1,325	0.2	8,955	1.3	3,741	0.5	232	(1)
70	Oklahoma City.....	1,690,146	194,461	11.5	159,911	9.5	3,154	0.2	15,041	0.9	14,052	0.8	2,303	0.1
207	Tulsa.....	1,454,206	461,419	31.7	420,687	28.9	6,593	0.5	25,536	1.8	7,474	0.5	1,129	0.1
OREGON.														
22	Portland.....	9,087,679	2,327,070	25.6	2,223,094	24.5			92,973	1.0			11,003	0.1
PENNSYLVANIA.														
103	Allentown.....	991,213	100,493	11.1	80,202	8.1			18,211	1.8			2,080	0.2
110	Altoona.....	987,978	137,661	13.9	113,288	11.5			23,210	2.3			1,163	0.1
155	Chester.....	544,902	84,605	15.5	74,460	13.7			9,359	1.7			786	0.1
215	Easton.....	395,448	14,401	3.6	2,295	0.6			11,217	2.8			889	0.2
87	Erie.....	1,616,739	82,861	5.1	69,151	4.3			11,910	0.7			1,800	0.1
90	Harrisburg.....	1,389,546	118,453	8.5	96,345	6.9			21,277	1.5			831	0.1
96	Johnstown.....	920,586	69,974	7.6	34,812	3.8			33,682	3.7			1,480	0.2
127	Lancaster.....	719,981	11,393	1.6	7,353	1.0			4,040	0.6				
136	McKeesport.....	1,015,616	49,636	4.9	41,864	4.1			7,522	0.7			250	(1)
157	New Castle.....	629,706	75,536	12.0	58,601	9.3			15,983	2.5			952	0.2
210	Norristown.....	254,423	2,786	1.0	205	0.1			2,581	0.9				
3	Philadelphia.....	46,668,586	933,399	2.0	697,821	1.5			235,537	0.5			41	(1)
9	Pittsburgh.....	23,638,678	381,119	1.6	244,759	1.0			84,931	0.4	34,941	0.1	16,488	0.1
58	Reading.....	1,475,609	38,097	2.6	22,844	1.5			14,243	1.0			1,010	0.1
41	Scranton.....	2,138,431	153,681	7.2	133,224	6.2			15,702	0.7			4,755	0.2
83	Wilkes-Barre.....	1,279,441	97,001	7.6	71,159	5.6			25,072	2.0			770	0.1
191	Williamsport.....	471,205	30,745	6.5	16,029	3.4			14,154	3.0			562	0.1
121	York.....	609,415	69,067	11.3	58,315	9.6			10,562	1.7			190	(1)
RHODE ISLAND.														
218	Newport.....	851,367	7,134	0.8			5	(1)	5,068	0.6			2,061	0.2
108	Pawtucket.....	1,469,589	22,595	1.5	7,573	0.5	5	(1)	12,789	0.9			2,228	0.2
26	Providence.....	6,995,480	147,773	2.1	87,342	1.2	78	(1)	50,300	0.7	70	(1)	9,983	0.1
144	Woonsocket.....	812,918	36,239	4.5	26,497	3.3	1	(1)	8,331	1.0			1,410	0.2
SOUTH CAROLINA.														
106	Charleston.....	1,130,652	160,948	14.2	36,476	3.2	2,259	0.2	120,305	10.6	1,237	0.1	471	(1)
191	Columbia.....	623,132	74,475	12.0	11,317	1.8	1,755	0.3	59,067	9.5	1,677	0.3	659	0.1
TENNESSEE.														
107	Chattanooga.....	943,725	139,936	14.8	73,173	7.8			66,763	7.1				
168	Knoxville.....	923,809	107,585	11.6	29,101	3.2			78,484	8.5				
40	Memphis.....	3,253,983	335,365	10.3	232,130	7.1			86,159	2.6	16,427	0.5	649	
51	Nashville.....	2,584,542	366,389	14.2	152,414	5.9			213,975	8.3				
TEXAS.														
190	Austin.....	903,926	2,490	0.3	100	(1)			1,852	0.2	200	(1)	338	(1)
46	Dallas.....	3,726,738	479,102	12.9	440,824	11.8	186	(1)	37,315	1.0			777	(1)
99	El Paso.....	1,710,461	86,267	5.0	50,671	3.0			31,746	1.9	1,525	0.1	2,325	0.1
60	Fort Worth.....	1,867,782	127,289	6.8	103,034	5.8			12,067	0.6	5,249	0.3	939	0.1
153	Galveston.....	1,374,752	24,021	1.7	7,154	0.5			2,573	0.2	13,858	1.0	436	(1)
55	Houston.....	3,099,549	34,825	1.1	9,169	0.3			25,082	0.8			574	(1)
47	San Antonio.....	2,618,108	50,756	1.9	2,220	0.1			36,489	1.4	11,317	0.4	730	(1)
195	Waco.....	876,740	8,771	1.0	6,257	0.7			1,406	0.2			1,108	0.1

(1) Less than one-twentieth of 1 per cent.

TABLE 3.—TOTAL REVENUE RECEIPTS AND RECEIPTS FROM SPECIFIED SOURCES OF REVENUE: 1917—Continued.

City number.	STATE AND CITY.	Total revenue receipts.	REVENUE RECEIPTS FROM SPECIFIED SOURCES.											
			Total.		Special assessments.		Business taxes other than on the liquor traffic.				General licenses.		Dog licenses.	
			Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.	Collected without issue of license.		Collected with issue of license.		Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.
							Amount.	Per cent of total revenue receipts.	Amount.	Per cent of total revenue receipts.				
UTAH.														
209	Ogden.....	\$821,051	\$131,278	16.0	\$118,446	14.4	-----	-----	\$11,686	1.4	-----	-----	\$1,146	0.1
50	Salt Lake City.....	4,015,627	961,185	23.9	857,242	21.3	-----	-----	95,219	2.4	-----	-----	8,724	0.2
VIRGINIA.														
198	Lynchburg.....	822,058	133,648	16.3	6,481	0.8	-----	-----	121,987	14.8	\$4,214	0.5	966	0.1
74	Norfolk.....	2,344,681	290,795	12.4	4,646	0.2	\$481	(1)	270,228	11.5	13,658	0.6	1,782	0.1
164	Portsmouth.....	428,205	33,775	7.9	-----	-----	-----	-----	32,203	7.5	-----	-----	1,573	0.4
36	Richmond.....	4,307,352	290,259	6.7	112,800	2.6	-----	-----	168,583	3.9	-----	-----	8,876	0.2
149	Roanoke.....	636,301	82,075	12.9	7,229	1.1	-----	-----	70,288	11.0	2,742	0.4	1,816	0.3
WASHINGTON.														
199	Bellingham.....	739,012	253,266	34.3	247,505	33.5	-----	-----	5,391	0.7	-----	-----	370	0.1
185	Everett.....	819,069	238,824	29.2	234,689	28.7	-----	-----	3,678	0.4	-----	-----	457	0.1
19	Seattle.....	15,436,254	2,831,328	18.3	2,754,787	17.8	-----	-----	59,983	0.4	11,931	0.1	4,627	(1)
38	Spokane.....	3,733,231	929,695	24.7	897,174	24.0	-----	-----	19,496	0.5	-----	-----	3,995	0.1
54	Tacoma.....	3,396,752	423,320	12.5	402,972	11.9	-----	-----	17,447	0.5	-----	-----	2,901	0.1
WEST VIRGINIA.														
216	Charleston.....	858,359	346,667	40.4	333,237	38.8	-----	-----	8,577	1.0	4,672	0.5	181	(1)
137	Huntington.....	960,706	328,710	34.2	319,633	33.3	-----	-----	7,811	0.8	726	0.1	540	0.1
148	Wheeling.....	803,139	54,796	6.8	7,966	1.0	17,117	2.1	16,681	2.1	12,474	1.6	558	0.1
WISCONSIN.														
203	Kenosha.....	946,372	180,001	19.0	72,711	7.7	103,699	11.0	2,443	0.3	-----	-----	1,148	0.1
205	La Crosse.....	648,175	67,959	10.5	26,170	4.0	37,824	5.8	2,106	0.3	-----	-----	1,859	0.3
212	Madison.....	1,139,447	219,539	19.3	166,024	14.6	47,916	4.2	1,711	0.4	-----	-----	908	0.1
13	Milwaukee.....	14,017,001	2,152,737	15.4	1,059,516	7.6	961,781	6.9	57,035	0.4	53,191	0.4	21,214	0.2
182	Oshkosh.....	643,325	64,961	10.1	32,460	5.0	28,188	4.4	2,995	0.5	-----	-----	1,318	0.2
138	Racine.....	1,010,068	254,214	25.2	166,820	16.5	80,591	8.0	4,105	0.4	-----	-----	2,698	0.3
141	Superior.....	925,148	274,601	29.7	227,237	24.6	42,233	4.6	3,831	0.4	-----	-----	1,300	0.1

¹ Less than one-twentieth of 1 per cent.

PER CENT DISTRIBUTION OF ALL REVENUE RECEIPTS.—If any attempt has been made to bring about a balanced revenue system, the products of which are designed to conform to standard proportions, a study of the per cent relation of the different classes of municipal revenue will show that such a design is far from accomplishment. These relationships are brought out in Table 4, which shows the per cent distribution of all revenues of the 219 cities for which data are presented in this report. In this table the cities are arranged in order of size and are divided into five groups in accordance with their population. The data include not only those for the individual cities, but also those for all of the 219 cities and for each of the five groups. The grand total and the group totals, therefore, represent composites, or averages, and thus reflect the summation of effort on the part of individual cities to arrive at a properly balanced revenue system.

In the column of Table 4 headed "Subventions, grants, gifts, donations, and pension assessments," it will be observed that the per cent shown for Group I is very small as compared with those for the other groups of cities. This is due to a number of causes. In most cities the principal amounts entering into the calculation for this column represent subventions

from the state and county for the use of schools. Certain cities of this group have combined city and county functions, and for this reason such amounts as are received by other cities in the same state as subventions from the counties are by these particular cities received as from the original sources, principally from the general property tax. The cities of Group I which have combined city and county functions are New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Boston, Mass., and Baltimore, Md. For the purpose of securing greater comparability in the data for the cities of Group I, and also for those of Group II, which are located in counties having the usual county functions, there is added such percentage of the county receipts from revenue as the assessed valuation, for purposes of the general property tax, within the city constitutes of that within the county. Because of this method of treatment revenue that otherwise would be classed as a subvention is classed in accordance with its character when reaching the county treasury. The per cent for Group II, in the column referred to, is larger than that for any other group. The conditions mentioned as influencing the corresponding per cent for Group I likewise influence that for Group II, but such influences are overcome by the peculiar conditions which prevail in Washington,

D. C. The National Government, by the terms of an act of Congress that became operative on June 11, 1878, assumes one-half of the principal expenditures of the District of Columbia, which is coterminous with the city of Washington. This is classed as a grant, and the remarkably large per cent for Washington is due to its receipt. The cities of Group II that have both city and county functions, in addition to the city of Washington, are San Francisco, Cal., and New Orleans, La.

The inclusion of data in Table 4 for classes of revenue other than those to which this report is especially devoted renders it possible to make comparisons with better results than would be possible without such data. Some of the cities have public service enterprises and others have not. The receipts from these vary widely, according to the kinds of enterprises and the extent to which they are operated. Such revenues are usually devoted to the maintenance of the enterprises from which they are derived, to the payment of

interest on debt obligations incurred on their account, to sinking fund accumulations for the amortization of such debt, and in some instances to the extension of the system operated as a public service enterprise. A city without such an enterprise has no costs such as those mentioned and is not required to raise revenue to meet such costs. Its revenues are, therefore, smaller than would be required if enterprises were operated by it. The presence or absence of revenue receipts on account of public service enterprises must be noted in comparing the per cents of revenues received by any two cities from any group of revenues shown in Table 4. If a city derives 20 per cent of its revenue receipts from such enterprises all other revenue receipts constitute but 80 per cent of the total, while for the city without an enterprise the revenue receipts from other sources constitute 100 per cent of the total, and the excess of 20 per cent is shared by each class of revenue receipts shown in the table.

TABLE 4.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF ALL REVENUE RECEIPTS: 1917.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 7.]

City number.	CITY.	REVENUE RECEIPTS.									City number.	CITY.	REVENUE RECEIPTS.								
		Per cent obtained from—											Per cent obtained from—								
		Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.			Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.
		Prop-erty.	Poll.	Busi-ness and non-busi-ness li-cense.									Prop-erty.	Poll.	Busi-ness and non-busi-ness li-cense.						
	Grand total.....	63.9	0.2	5.6	7.8	0.5	4.1	2.5	5.5	10.0		Group III.....	63.9	0.4	4.7	9.8	0.5	4.8	2.3	3.8	9.7
	Group I.....	66.2	(1)	5.6	6.4	0.4	2.1	2.5	7.4	9.5		Group IV.....	60.9	0.4	5.7	8.8	0.6	6.3	2.1	2.6	12.5
	Group II.....	59.2	0.1	6.6	8.9	0.4	8.3	3.0	4.1	9.4		Group V.....	61.9	0.5	5.1	9.9	0.7	5.5	2.4	2.4	11.4

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.

1	New York, N. Y.....	71.5		3.3	6.3	0.4	1.3	0.7	7.6	8.9	6	Cleveland, Ohio.....	61.8		4.7	8.4	0.4	2.0	6.7	3.7	12.3
2	Chicago, Ill.....	55.9		11.2	10.5	0.6	2.3	3.3	7.2	9.1	7	Detroit, Mich.....	64.0		3.2	8.9	0.4	5.8	7.7	1.9	8.1
3	Philadelphia, Pa.....	59.7	0.2	4.9	1.5	0.2	3.1	3.7	15.6	11.2	8	Baltimore, Md.....	61.0		6.7	1.9	0.1	3.6	4.2	10.7	11.9
4	St. Louis, Mo.....	56.3		15.2	10.2	0.2	1.6	2.6	4.0	9.8	9	Pittsburgh, Pa.....	73.5		3.6	1.0	0.7	2.9	2.9	5.0	10.3
5	Boston, Mass.....	74.6	0.4	3.3	1.0	0.2	0.5	2.9	8.4	8.8	10	Los Angeles, Cal.....	64.1		6.5	10.1	0.5	4.1	2.8	1.6	10.2

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.

11	Buffalo, N. Y.....	70.8		4.0	6.5	0.4	3.0	4.4	3.5	7.3	17	Washington, D. C.....	40.5		10.0	1.8	0.9	40.0	2.1	0.3	4.4
12	San Francisco, Cal.....	63.1		7.9	12.7	0.1	4.4	2.3	2.0	7.7	18	Minneapolis, Minn.....	65.1		4.7	13.7	0.5	3.7	2.9	3.5	6.0
13	Milwaukee, Wis.....	64.5		11.0	7.6	0.5	5.6	2.8	1.0	7.2	19	Seattle, Wash.....	56.7		0.8	17.8	0.5	3.4	2.8	1.3	16.6
14	Cincinnati, Ohio.....	59.4		5.5	3.6	0.3	1.7	3.7	16.7	9.2	20	Jersey City, N. J.....	55.9	(1)	6.3	1.3	0.2	11.7	2.5	6.4	15.8
15	Newark, N. J.....	57.7	0.4	5.7	6.2	0.2	10.8	3.0	5.7	10.3	21	Kansas City, Mo.....	52.3		7.3	22.0	0.3	1.8	3.1	2.6	10.5
16	New Orleans, La.....	62.5	0.6	11.3	0.9	0.4	2.9	3.8	4.0	13.6											

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.

22	Portland, Oreg.....	50.8		1.3	24.5	0.3	7.4	0.7	5.1	9.8	35	Worcester, Mass.....	68.4	1.9	4.0	3.9	0.1	0.9	5.0	5.4	10.4
23	Indianapolis, Ind.....	60.3	0.2	5.6	23.3	0.2	5.6	1.5	2.6	0.7	36	Richmond, Va.....	59.4	0.6	5.0	2.6	0.9	2.3	0.4	7.1	21.8
24	Denver, Colo.....	70.9		1.9	17.0	0.4	1.5	3.9	3.8	0.7	37	Syracuse, N. Y.....	68.4		4.4	12.7	0.2	1.8	1.1	1.8	9.6
25	Rochester, N. Y.....	64.8		3.1	14.0	0.1	2.0	1.0	5.5	9.5	38	Spokane, Wash.....	45.3		0.6	24.0	0.8	12.7	4.1	1.4	11.1
26	Providence, R. I.....	67.1	0.5	4.7	1.2	0.1	0.9	2.8	10.2	12.5	39	New Haven, Conn.....	81.6	1.3	6.5	0.8	1.5	3.2	3.8	1.3	0.1
27	St. Paul, Minn.....	61.4		9.5	12.4	0.3	4.2	1.8	2.9	7.6	40	Memphis, Tenn.....	61.6		3.3	7.1	0.7	9.0	3.3	1.5	13.7
28	Louisville, Ky.....	64.7	(1)	8.6	5.5	0.2	5.6	1.6	2.0	11.9	41	Scranton, Pa.....	69.2	1.1	12.3	6.2	8.0	5.3	1.9	3.1	(1)
29	Columbus, Ohio.....	54.6		2.8	14.7	0.1	1.9	3.7	6.9	15.3	42	Paterson, N. J.....	61.5	0.3	9.5	2.7	0.6	16.1	3.2	6.2	(1)
30	Oakland, Cal.....	60.1		6.1	12.0	0.7	17.4	1.3	0.9	1.5	43	Grand Rapids, Mich.....	61.2		3.1	12.6	0.2	7.7	3.9	1.3	10.1
31	Toledo, Ohio.....	61.8		5.0	12.2	0.2	1.5	2.4	5.2	11.7	44	Fall River, Mass.....	75.4	2.0	5.0	0.8	0.2	0.2	2.5	4.5	9.2
32	Atlanta, Ga.....	62.6	0.4	7.1	8.7	1.9	2.8	1.8	1.1	13.5	45	Dayton, Ohio.....	62.1		5.4	10.1	0.6	3.2	4.0	4.8	9.7
33	Birmingham, Ala.....	41.0	1.2	19.1	11.5	2.8	13.0	7.2	1.8	2.3	46	Dallas, Tex.....	62.6		2.1	11.8	1.7	5.3	1.6	2.3	12.5
34	Omaha, Nebr.....	55.5		6.3	12.3	0.7	2.0	1.6	6.2	15.4											

(1) Less than one-twentieth of 1 per cent.

SPECIFIED SOURCES OF REVENUE—INTRODUCTION.

TABLE 4.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF ALL REVENUE RECEIPTS: 1917—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 7.]

City number.	CITY.	REVENUE RECEIPTS.										City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—												Per cent obtained from—									
		Taxes.												Taxes.									
		Property.	Poll.	Business and non-business license.	Special assessments and special charges for out-lays.	Fines, forfeits, and es-cheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general depart-ments.	Highway privileges, rents, and interest.	Earnings of public serv-ice enterprises.	Property.			Poll.	Business and non-business li-cense.	Special assessments and special charges for out-lays.	Fines, forfeits, and es-cheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general depart-ments.	Highway privileges, rents, and interest.	Earnings of public serv-ice enterprises.		
47	San Antonio, Tex.	85.1	.....	3.7	0.1	0.3	7.0	0.7	2.7	0.5	57	Hartford, Conn.	72.0	1.3	2.4	3.6	0.5	1.9	3.2	3.9	11.4	
48	Bridgeport, Conn.	80.3	1.7	6.4	3.5	1.3	3.0	1.3	2.6	(¹)	58	Reading, Pa.	64.1	2.4	5.9	1.5	0.3	5.6	0.7	1.9	17.7		
49	New Bedford, Mass.	74.9	1.5	3.1	1.3	0.2	0.5	3.4	3.6	11.6	59	Youngstown, Ohio.	64.9	.....	4.3	14.6	1.1	2.2	1.4	1.6	9.9	
50	Salt Lake City, Utah.	50.5	.....	8.7	21.3	0.3	9.7	1.3	0.6	7.5	60	Fort Worth, Tex.	66.3	.....	2.5	5.8	0.7	5.3	2.2	1.7	15.6
51	Nashville, Tenn.	48.7	.....	8.6	5.9	1.5	14.3	2.1	5.1	13.8	61	Camden, N. J.	48.6	0.4	7.1	5.7	0.2	10.9	1.8	9.0	16.2	
52	Cambridge, Mass.	77.1	1.0	0.3	1.3	0.1	0.3	2.8	5.6	11.5	62	Albany, N. Y.	69.4	.....	4.0	10.4	0.1	1.9	0.4	2.1	11.7	
53	Lowell, Mass.	74.2	1.8	4.8	1.6	0.2	0.6	2.8	3.3	10.6	63	Springfield, Mass.	74.2	1.4	3.2	2.3	0.2	0.3	3.9	2.3	12.2		
54	Tacoma, Wash.	41.8	.....	0.6	11.9	1.9	11.0	1.3	2.0	29.5	64	Lynn, Mass.	71.7	2.1	0.4	2.0	0.4	0.2	5.1	3.3	14.7	
55	Houston, Tex.	75.4	.....	2.1	0.3	0.7	6.5	1.9	4.6	8.7	65	Des Moines, Iowa.	88.4	.....	1.4	1.2	1.0	2.6	2.2	2.1	1.2
56	Trenton, N. J.	50.6	0.7	5.6	9.0	0.4	12.7	2.1	5.4	13.4	66	Lawrence, Mass.	78.4	0.7	6.4	1.8	0.3	0.3	3.1	1.5	7.5		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.																							
67	Yonkers, N. Y.	73.9	.....	3.2	10.1	0.1	2.1	0.3	1.2	9.2	98	Sacramento, Cal.	50.1	.....	6.0	18.6	0.4	14.0	0.6	1.6	8.8
68	Schenectady, N. Y.	76.6	.....	4.1	8.3	0.2	1.9	1.1	1.1	6.6	99	El Paso, Tex.	54.1	.....	4.9	3.0	1.8	5.7	1.9	4.3	23.9
69	Kansas City, Kans.	41.9	.....	3.5	16.2	0.2	1.6	4.5	2.7	29.5	100	Terre Haute, Ind.	73.9	0.5	8.0	0.5	0.1	11.6	1.7	1.8	1.8	
70	Oklahoma City, Okla.	63.8	.....	2.3	9.5	1.7	2.7	3.8	4.5	11.7	101	Holyoke, Mass.	53.8	1.2	3.7	0.7	0.3	0.5	2.0	2.5	35.3	
71	Wilmington, Del.	61.5	.....	0.6	8.1	1.1	3.7	1.9	2.8	17.3	102	Portland, Me.	61.1	1.2	3.8	1.5	0.1	10.0	1.9	3.4	17.0	
72	Duluth, Minn.	51.0	.....	6.3	17.2	1.0	2.9	1.1	1.0	19.5	103	Allentown, Pa.	63.7	2.6	5.2	8.1	0.2	4.0	0.4	1.1	14.7	
73	Akron, Ohio.	57.5	.....	4.6	14.6	0.9	2.2	1.9	3.0	15.2	104	Springfield, Ill.	63.1	.....	9.2	5.7	0.2	2.0	1.1	1.7	16.9
74	Norfolk, Va.	64.2	0.3	12.4	0.2	0.3	5.1	1.6	5.4	10.6	105	Canton, Ohio.	59.8	.....	5.2	16.2	0.3	2.4	0.9	3.2	12.0	
75	Elizabeth, N. J.	56.7	0.9	8.7	7.4	0.3	16.3	2.7	7.0	0.1	106	Charleston, S. C.	68.3	0.3	11.0	3.2	1.6	4.6	0.8	5.6	4.5		
76	Utica, N. Y.	83.1	.....	6.0	5.9	0.2	2.6	0.7	1.3	0.3	107	Chattanooga, Tenn.	61.9	.....	7.1	7.8	1.1	15.2	4.2	2.0	0.8
77	Somerville, Mass.	75.6	2.2	0.2	4.0	0.1	0.4	4.4	1.2	11.8	108	Pawtucket, R. I.	62.5	0.5	4.1	0.5	0.3	0.8	2.2	6.9	22.1		
78	Waterbury, Conn.	69.7	1.4	4.9	2.7	1.1	3.0	0.9	2.3	13.9	109	Berkeley, Cal.	61.4	.....	1.5	12.9	(¹)	19.9	1.5	2.7	0.1	
79	St. Joseph, Mo.	62.7	.....	9.2	21.5	0.5	2.8	0.8	2.3	0.2	110	Altoona, Pa.	59.6	0.8	4.6	11.5	0.7	4.8	1.8	2.0	14.2	
80	Manchester, N. H.	74.2	2.3	4.6	0.1	0.2	0.7	2.2	3.5	12.2	111	Mobile, Ala.	41.0	.....	11.3	10.5	2.5	12.6	2.3	1.6	18.2	
81	Troy, N. Y.	71.6	.....	4.3	6.7	(¹)	2.3	1.1	0.7	13.3	112	Atlantic City, N. J.	58.7	(¹)	11.8	0.7	0.2	10.8	1.8	6.8	9.1	
82	Hoboken, N. J.	56.9	0.1	10.5	(¹)	0.1	14.7	1.2	3.6	12.8	113	Sioux City, Iowa.	60.3	.....	1.0	21.0	1.5	1.7	2.6	2.0	9.9	
83	Wilkes-Barre, Pa.	74.9	2.4	7.9	5.6	0.4	4.4	3.2	1.1	0.2	114	Little Rock, Ark.	54.0	.....	5.0	22.8	1.6	7.5	4.1	3.4	1.6	
84	Fort Wayne, Ind.	41.9	1.4	3.4	22.9	0.2	6.0	0.8	1.0	22.3	115	Covington, Ky.	55.9	.....	8.6	7.5	0.5	8.5	0.8	1.3	16.9	
85	Jacksonville, Fla.	35.5	.....	7.9	4.4	1.4	11.8	2.8	2.7	33.5	116	Saginaw, Mich.	57.8	.....	3.5	11.2	0.5	10.1	2.3	3.0	11.7
86	Evansville, Ind.	51.2	0.4	6.3	16.6	0.2	10.0	0.7	3.3	11.3	117	Flint, Mich.	52.5	.....	2.0	16.1	0.8	5.0	5.7	1.5	16.4	
87	Erie, Pa.	52.9	0.9	4.6	4.3	0.7	9.0	1.8	1.5	24.3	118	Rockford, Ill.	68.9	.....	1.0	13.5	1.1	2.1	3.4	0.7	9.4	
88	East St. Louis, Ill.	58.2	.....	20.1	15.4	0.2	4.9	1.2	(¹)	(¹)	119	Tampa, Fla.	49.7	.....	7.1	19.2	1.3	16.2	3.9	2.3	0.3
89	Passaic, N. J.	61.1	0.1	8.0	4.8	0.8	18.9	1.9	4.4	(¹)	120	Pueblo, Colo.	57.0	.....	1.7	10.3	0.8	4.6	0.5	1.0	24.1	
90	Harrisburg, Pa.	66.0	0.7	3.4	6.9	0.4	4.0	1.1	4.5	12.9	121	New Britain, Conn.	67.3	1.6	3.1	3.3	1.1	3.1	3.8	2.5	14.1		
91	Peoria, Ill.	63.6	.....	13.3	15.4	0.1	2.7	2.8	1.5	0.2	122	San Diego, Cal.	62.8	.....	6.7	5.8	0.4	9.5	2.1	1.1	11.6
92	Wichita, Kans.	66.2	.....	2.5	26.9	1.0	1.0	1.1	1.2	0.2	123	Binghamton, N. Y.	72.2	.....	4.5	5.9	0.4	2.1	2.8	1.0	10.9
93	Bayonne, N. J.	52.4	.....	3.7	3.6	0.3	16.5	0.4	4.9	18.3	124	York, Pa.	70.0	1.6	4.6	9.6	0.5	7.5	0.9	5.2	(¹)	
94	South Bend, Ind.	60.3	0.5	5.6	13.1	0.2	8.7	1.0	0.9	9.6	125	Springfield, Ohio.	57.9	.....	6.9	7.3	0.5	2.6	5.4	7.9	11.6	
95	Savannah, Ga.	51.9	.....	11.5	3.8	0.9	17.1	1.2	1.7	11.9	126	Malden, Mass.	75.0	2.0	0.1	3.6	0.1	0.2	4.4	4.3	10.2	
96	Johnstown, Pa.	74.4	2.7	7.5	3.8	1.3	4.3	1.9	4.0	0.1	127	Lancaster, Pa.	61.4	0.3	4.4	1.0	0.1	5.0	0.7	2.0	25.1		
97	Brookton, Mass.	73.1	2.0	0.4	3.9	0.7	0.3	8.3	2.2	9.1	128	Augusta, Ga.	47.0	.....	9.7	1.0	0.8	15.2	6.7	2.1		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																							
129	Kalamazoo, Mich.	66.0	.....	0.7	9.3	0.3	8.4	5.2	0.9	9.2	149	Roanoke, Va.	72.9	0.4	14.7	1.1	2.7	3.4	1.2	2.5	1.1	
130	Davenport, Iowa.	75.1	.....	1.7	15.9	0.7	2.7	2.3	1.0	0.5	150	West Hoboken, N. J.	44.2	0.2	9.6	12.1	0.1	26.1	1.1	6.5	.....	
131	Topeka, Kans.	68.0	.....	2.5	13.6	0.4	1.3	2.1	1.7	10.3	151	East Orange, N. J.	60.4	0.6	2.0	3.8	0.1	13.3	2.7	4.3	13.0	
132	Salem, Mass.	79.2	1.6	0.2	0.9	0.3	0.2	4.6	2.0	11.1	152	Lansing, Mich.	57.2	.....	0.4	5.5	0.8	5.3	2.3	0.4	28.1	
133	Haverhill, Mass.	67.7	2.2	5.9	3.0	0.3	0.7	4.8	4.1	11.4	153	Galveston, Tex.	55.4	.....	2.8	0.5	0.1	14.9	11.2	3.6	11.4	
134	Pasadena, Cal.	46.9	.....	1.2	9.5	0.1	10.4	2.6	0.7	28.7	154	Fitchburg, Mass.	70.5	1.7	3.4	2.4	0.3	0.3	6.1	2.7	12.7	
135	Bay City, Mich.	59.6	.....	2.4	6.9	(¹)	10.2	1.6	0.9	18.4	155	Chester, Pa.	63.6	3.3	6.7	13.7	1.5	6.3	2.1	2.4	0.4	
136	McKeesport, Pa.	55.4	0.9	3.0	4.1	1.4	3.2	1.5	17.1	13.5	156	Perth Amboy, N. J.	44.4	0.1	8.6	8.6	0.7	10.3	1.6	2.7	23.1		
137	Huntington, W. Va.	58.9	0.9	1.2	33.3	1.3	1.5	0.9	1.1	1.0	157	New Castle, Pa.	76.7	.....	3.6	9.3	1.7	4.4	2.4	1.4	0.5	
138	Racine, Wis.	54.2	.....	16.1	16.5	0.4	8.4	1.7	1.0	1.7	158	Lexington, Ky.	56.8	.....	13.0	17.8	0.3	5.9	1.1	4.6	0.5
139	Lincoln, Nebr.	62.0	0.6	4.9	14.9	0.4	1.2	0.6	0.6	14.0	159	Springfield, Mo.	57.9	0.8	16.5	16.3	1.2	4.3	1.3	1.2	0.5		
140	Chelsea, Mass.	72.8	1.5	4.5	1.7	0.3	(¹)	3.9	3.6	11.7	160	Hamilton, Ohio.	52.0	.....	4.6	12.6	0.2	2.1	0.4	1.3	26.9	
141	Superior, Wis.	63.2	.....	5.2	24.6	0.9	4.4	0.8	0.8	.....	161	Charlotte, N. C.	50.5	1.3	3.8	14.2	0.8	8.9	1.3	0.4	19.0
142	Macon, Ga.	34.5	.....	8.6	10.8	1.1	18.4	3.8	3.0	19.8	162	Decatur, Ill.	64.7	.....	1.1	18.0	0.4	2.5	1.7	1.6	9.9
143	Muskogee, Okla.	69.3	.....	2.1	(¹)	2.1	3.8	2.6	5.1	15.0	163	Dubuque, Iowa.	73.8	.....	0.4	12.8	0.2	1.8	0.7	0.4	9.9
144	Woonsocket, R. I.	58.4	0.8	5.7	3.3	0.1	1.6	2.8	9.1	18.3	164	Portsmouth, Va.	62.4	0.4	9.6	.....	1.1	4.8	1.8	19.0	0.9	
145	Newton, Mass.	76.5	1.0	0.1	3.7	0.1	1.4	3.8	4.9</														

27

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 7.]

City number.	CITY.	REVENUE RECEIPTS.										City number.	CITY.	REVENUE RECEIPTS.									
		Per cent obtained from—												Per cent obtained from—									
		Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.				
		Property.	Poll.	Business and non-business license.							Property.									Poll.	Business and non-business license.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																							
169	Quincy, Mass.	68.3	2.1	0.6	4.9	0.4	0.7	2.7	2.8	17.5	196	Joplin, Mo.	45.5	.....	14.9	20.5	2.9	3.9	3.4	3.6	5.3	
170	Elmira, N. Y.	65.9	.....	4.3	5.3	0.2	2.4	1.0	1.2	19.7	197	Orange, N. J.	53.5	0.2	5.9	2.5	0.4	17.7	1.7	4.5	13.7	
171	Joliet, Ill.	50.7	.....	17.0	16.4	0.7	1.8	1.1	0.9	11.3	198	Lyneburg, Va.	59.0	0.2	17.5	0.8	1.1	1.9	1.9	5.3	12.3	
172	New Rochelle, N. Y.	88.0	.....	2.5	4.6	0.1	1.7	1.7	1.1	0.3	199	Bellingham, Wash.	38.5	.....	0.8	33.5	0.6	15.7	0.5	0.6	9.9
173	Auburn, N. Y.	67.9	.....	3.6	8.6	0.2	2.1	2.2	1.3	14.0	200	Colorado Springs, Colo.	56.3	.....	2.6	2.2	0.6	12.7	2.6	0.8	22.2
174	Cedar Rapids, Iowa.	69.4	.....	1.0	11.2	0.6	2.0	1.5	1.2	13.1	201	Brookline, Mass.	88.6	0.8	0.1	1.2	(1)	0.2	1.9	0.7	6.6	
175	Niagara Falls, N. Y.	61.7	.....	5.1	17.5	0.9	1.6	0.6	1.1	11.6	202	Danville, Ill.	65.4	.....	10.5	18.1	1.1	4.0	0.9	.....	.....
176	Mount Vernon, N. Y.	84.7	.....	2.7	6.0	0.2	4.0	1.3	1.0	.....	203	Kenosha, Wis.	47.9	.....	16.6	7.7	1.0	14.6	1.0	1.3	4.3
177	Amsterdam, N. Y.	65.6	.....	4.5	8.2	0.3	2.1	0.6	1.4	17.7	204	Newport, Ky.	62.0	.....	7.1	3.4	0.2	7.5	1.9	0.4	17.7
178	Lorain, Ohio.	60.9	.....	4.9	15.1	0.7	1.7	1.2	1.5	14.1	205	La Crosse, Wis.	64.6	.....	11.5	4.0	0.4	5.2	1.2	4.3	8.8
179	Quincy, Ill.	62.8	.....	10.8	4.3	0.5	3.1	2.0	3.9	12.7	206	Council Bluffs, Iowa.	53.4	0.4	0.7	14.4	0.5	12.4	0.9	2.1	15.5	
180	Jamestown, N. Y.	58.6	.....	2.1	8.5	0.4	2.2	4.2	0.8	23.1	207	Tulsa, Okla.	45.5	.....	4.1	28.9	3.6	3.9	1.9	1.9	9.7
181	Taunton, Mass.	54.8	1.2	3.7	1.9	0.2	3.2	4.3	5.8	24.9	208	Winston-Salem, N.C.	51.5	1.7	2.6	6.5	3.0	8.5	6.3	1.2	14.7		
182	Oshkosh, Wis.	59.9	.....	9.7	5.0	0.5	5.2	1.5	2.9	15.3	209	Ogden, Utah.	48.3	0.4	7.7	14.4	1.9	12.0	1.0	0.5	13.7	
183	Waterloo, Iowa.	68.5	1.2	0.6	12.0	0.9	2.1	1.9	0.8	11.7	210	Norristown, Pa.	78.4	4.9	2.4	0.1	0.5	7.8	3.1	2.3	0.5		
184	Fresno, Cal.	49.6	.....	9.8	15.3	0.5	21.7	2.0	0.6	0.4	211	Stamford, Conn.	53.3	.....	4.5	2.7	1.2	1.8	2.5	2.1	.....	
185	Everett, Wash.	45.4	.....	0.6	28.7	0.7	15.5	0.8	0.5	7.9	212	Zanesville, Ohio.	59.5	.....	5.9	9.3	0.5	2.1	1.4	1.9	19.4
186	Lima, Ohio.	54.9	.....	6.3	10.8	0.5	2.8	1.9	4.9	17.9	213	Madison, Wis.	60.1	.....	8.2	14.6	0.3	5.1	2.0	1.8	8.0
187	Jackson, Mich.	60.6	.....	3.8	7.1	0.8	7.8	5.0	3.2	11.8	214	Waltham, Mass.	75.2	1.8	0.2	2.1	0.1	0.2	3.4	3.1	13.3	
188	Stockton, Cal.	56.4	.....	5.3	23.8	0.6	10.3	0.7	1.2	1.6	215	Easton, Pa.	74.0	5.0	7.4	0.6	0.7	6.7	3.6	1.1	0.5	
189	Shreveport, La.	64.4	0.6	7.7	6.0	2.8	4.5	4.2	4.4	5.3	216	Charleston, W. Va.	52.4	0.6	2.2	38.8	1.5	1.3	1.2	1.5	0.1		
190	Austin, Tex.	50.8	.....	1.3	(1)	0.8	6.0	4.3	2.8	34.0	217	Poughkeepsie, N. Y.	67.5	.....	3.7	6.7	0.3	2.3	4.8	1.4	13.3
191	Columbia, S. C.	50.7	1.0	10.2	1.8	2.6	3.9	1.2	3.7	24.9	218	Newport, R. I.	84.1	0.1	3.7	.....	0.1	2.1	2.0	8.0	0.5	
192	Boise, Idaho.	59.8	.....	1.3	23.6	0.8	10.6	2.0	0.9	1.0	219	Wilmington, N. C.	65.3	1.7	7.2	0.5	0.1	8.4	3.6	1.7	11.0	
193	Aurora, Ill.	56.9	.....	9.5	14.8	0.7	2.1	2.2	1.3	12.6												
194	Williamsport, Pa.	73.6	3.6	7.0	3.4	0.5	5.9	2.3	1.1	2.6													
195	Waco, Tex.	70.8	.....	1.9	0.7	0.8	6.0	1.2	3.0	15.5												

¹ Less than one-twentieth of 1 per cent.

Special assessments.—The provisions reported for special assessments are those which are usually followed, but in most cities they are subject to such modification as may be necessary to provide for exceptional cases. In Pittsburgh, Pa., the per cents of the costs of improvements reported as assessed against benefited property represent merely the averages for the year reported. In that city each improvement is subject to separate consideration, and the benefits and damages awarded by the viewers are such as appear to them just and reasonable, after taking into account all the conditions that can affect such adjustment, all cost of the improvement being assessed

The distinction between charges and special assessments is not always observed, especially in such cases as sidewalk construction, repair, and cleaning, the cutting of grass and weeds, and the removal of dangerous buildings and obstructions. This is due principally to the fact that collections for these services are in many cases made by the agencies that collect special assessments. If the policy of the city requires that the property owners construct sidewalks and keep them in repair, and the city does this work only when the property owner, after due notification has failed to do it, the cost of this work, though properly a charge and not a special assessment, is frequently included with special assessments because collected through the same agency and in the same manner as special assessments. The cutting of grass and weeds on vacant lots by the city, where the owner has failed

to have it done, gives rise to a charge and not to a special assessment, while if the city according to a fixed policy takes care of the lawn between the curb and sidewalk and prorates the cost against the abutting property, this cost is properly termed a special assessment. Because of the difficulty of ascertaining the facts in all cases it is probable that certain charges of the character just mentioned have been included under the classification of special assessments as reported in the preceding tables.

The practice of the several cities in regard to the levying of special assessments, as shown in this report, is that reported to agents of this bureau by officials of the cities. The time allotted to this survey was not sufficient to permit of a thorough checking of the provisions of statutes, charters, and ordinances, such as would be necessary in an absolute verification of the provisions relating to this subject.

The practice of cities in regard to financing the costs of improvements at street intersections was not included among the inquiries made preparatory to this report. For about one-third of the cities, however, it was reported that the cost of paving street intersections was met entirely from general revenues of the city, and it is probable that this practice prevails in a majority of the cities.

Excess condemnation.—Closely related to the levying of special assessments is one form of the procedure, found in certain foreign countries, but rarely met with in the United States, which is designated by the term "excess condemnation." Special assessments are justified on the ground of benefit. The measure of this benefit is difficult of determination. When a city takes over the property affected, the increase in value due to improvements accrues to the community by coming directly into the city treasury upon the sale or through the rental of the excess property.

Although the principle of excess condemnation has been applied only slightly in this country, it has been much discussed and in some cities has gained more or less recognition. Its primary application was in connection with land remnants resulting from the opening of new streets and the widening of old ones. It frequently happens that such changes in the streets of a city necessitate the cutting of lots in such a way that small irregular parcels, or long narrow strips of land will be left bordering upon the newly improved street. These parcels of land being too small to be of use for building purposes, leave the original owner in much the same condition as if the entire property had been used for street purposes. For the purpose of avoiding the injustice due to this cause being inflicted upon the property owner, statutes have been enacted by a number of state legislatures providing that the city may acquire such land remnants and later sell them at

such prices as may be secured. In this way the remnants are readily attached in ownership to the lots to which they are contiguous. This application of excess condemnation has for its purpose, therefore, the avoidance of financial loss to the original owners of such land remnants, and was not designed to assist materially in financing improvement projects.

Another application of this principle is found in certain statutes and constitutional amendments providing that municipalities may acquire land in excess of that to be improved, for the purpose of (1) regulating the character of structures to be erected upon the land in such a way as to guarantee that the improvement itself shall not be marred by the proximity of shabby, incongruous or otherwise objectionable structures, and (2) securing to the municipality itself the increase of value or increment earned by the improvement. The second of these purposes is very closely related to the system of special assessments so commonly employed by cities of the United States. The difficulty of determining the amount of benefit that may accrue to a property because of an improvement is so great and so frequently results in dissatisfaction on the part of the property owner and in litigation, that students of this subject have sought for a method of procedure that would result in securing to the city the exact increase in value without additions or deductions. This requirement would appear to be fulfilled when the city purchases the property at its old value and sells it at its new value.

It is evident that this form of procedure takes no account of the sentimental value that a property owner may place upon his home or the business interest that he may have in his particular location. To obviate the hardship that the strict application of this principle may inflict, a provision has been introduced into some of the statutes providing that the former property owner should have the first right to buy back the property after the new value has been determined. This provision would allow one to retain the piece of land to which he was attached as a place of residence, and it would also insure his being able to retain a place of business where the location, because of local trade already built up, might mean much to him. Although this principle has made some progress in this country and may be applied with certain definite restrictions by a number of cities, it has been very cautiously used, and its practicability may be regarded as on trial rather than thoroughly demonstrated.

In the reconstruction of the city of Paris, which was in progress for some fifteen years following the middle of the last century, the principle of excess condemnation was applied so far as it pertained to the taking over of land remnants and even of other properties

bordering on newly constructed boulevards, which constitute one of the principal distinguishing characteristics of the modern city of Paris. In a number of other cities of Europe and in some of the Canadian cities, this principle has been applied, not only for the purpose of taking care of land remnants and of dictating the character of structures to be erected, but also for the purpose of assisting in the solution of financial problems raised in connection with improvements.

If the purpose of condemning property in excess of that required for improvement is simply to guarantee the full extent of an improvement as planned, without detraction caused by incongruous surroundings, it is usually not difficult to determine the extent of the additional land to be acquired. Some provisions stipulate that a strip of land 200 feet wide on either side of the improvement, may be acquired for the purpose of guaranteeing the full enjoyment of beauty, light, and air for which a boulevard is to be constructed; other provisions would limit the width of such strip of land to that required for one row of building lots. Where, however, an attempt is made to secure to the city all increase of land values due to an improvement, such as a park, a boulevard, or a monumental public building the problem is much more intricate in its details, and the judgment of any commission appointed to determine such area is likely to meet with much opposition on the part of the property owners and to result in delay because of litigation.

The survey preliminary to the preparation of this report, did not include any inquiries bearing especially on the authority of cities to condemn land in excess of that actually required for improvements, and the reports received do not furnish data upon this subject. A brief reference to the subject has been here introduced merely in the way of suggesting the study of this comparatively modern, and so far as this country is concerned, little used method of accomplishing what is usually accomplished to a greater or less extent by the levying of special assessments.

Business licenses other than on the liquor traffic.—A complete statement of all details of bases and rates of licenses is not attempted, as such a presentation would require a report much more extended than this is designed to be. It is believed, however, that sufficient information is presented to enable those interested to secure an accurate notion of the general plan upon which each city proceeds and exact data concerning a large part of that scheme. The license tax on many kinds of business is graduated, the different rates being based upon the amount of business, floor space, seating capacity, admission charge, etc. In such cases the character of the determining base is described, as far as reported, and the minimum and maximum rates are given. A complete list of basic

details and of rates would require, for many cities, twice or three times the space accorded to them in this report.

Printed lists presenting complete details relating to the different kinds of business licensed and the rates collected were supplied by comparatively few of the cities covered in the survey. Where such lists were not available the agents of the bureau secured the information from separate ordinances and from city officials. Since the details presented in this report were derived from the printed lists of such cities as furnished them, and from personal inquiry in other cities, it is possible that there may be less uniformity of results than might have been secured if complete license lists had been supplied by all cities. Further difficulty was experienced because of the fact that in many cities the license fees are collected by a number of different city officials instead of by a single official, as the treasurer or license collector. In one of the large cities licenses are issued and the fees collected by eight separate offices: Those for junk dealers, bill-posters, and all kinds of amusements are issued by the police bureau; those for transient retail merchants, peddlers, and slot machines, by the city treasurer; those for engineers, by the bureau of boiler inspection; those for moving picture machine operators, by the bureau of electricity; those for milk dealers, by the bureau of food inspection; those for plumbers, by the division of plumbing and house drainage; those for dealers in or those who store ammunition, blasting-powder, fireworks, gunpowder, petroleum, and turpentine, or those who operate dyeing and cleaning establishments, by the bureau of building inspection; and those for lodging houses, by the mayor. This distribution of authority in the issuance of licenses and collection of license fees is characteristic of the organization in many cities pertaining to this particular function of municipal control. Because of such division of authority it is probable that the data presented in this report are incomplete in certain particulars, but it is thought that the omissions due to this cause are so few as to detract but slightly from the value of the compilation.

Cities having a central license office usually avail themselves of all the advantages of divided authority by requiring a favorable report after an inspection by an official designated by some such title as "license inspector," or by inspectors specially detailed from the branch of municipal service most concerned with the regulation of the particular kind of business for which a license is sought or with overcoming results of carelessness in the conduct of such business.

The terms employed to describe the different kinds of business licensed are, with few exceptions, those in use in the several cities; and though they vary greatly

in many cases it is thought better to adhere to the local usage rather than to attempt to classify them under uniform heads. If uniformity were desirable, many of the details required for perfecting such a classification are wanting. The arrangement of items in alphabetical order may be of some advantage, though such advantage is not as great as it would have been if the terms used were in all cases uniform. However, since the list for any given city is brought into as small a space as clearness permits, comparisons

of data for the several cities can be made without great inconvenience. The license lists of some cities provide in considerable detail for combinations of different kinds of business conducted under one management, while others do not make such provision. Doubtless the practice in many cities is similar to that reported in St. Joseph, Mo., where in case of two or more kinds of business being jointly conducted, the license fee exacted is the amount established for the line that would be subject to the highest rate if independently handled.

SPECIAL ASSESSMENTS, BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC, GENERAL LICENSE TAXES, AND LICENSE TAXES ON DOGS.

ALABAMA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments are levied in Birmingham and Montgomery for the entire cost of paving streets, setting curbs, laying sidewalks, and constructing lateral sewers; and in Birmingham for the entire cost, also, of grading streets and paving alleys and one-half the cost of building trunk sewers.

In Mobile special assessments are levied for two-thirds of the cost of paving principal business streets and for the full cost of paving all other streets.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In Birmingham a tax of one-half of 1 per cent is levied on gross premiums collected by fire insurance companies.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM.		
Abstracts of titles.....	1 year.....	\$100.00
Abstract and title company insuring titles.....	1 year.....	150.00
Adding machines, agent, solicitor, or dealer.....	1 year.....	100.00
Advertising:		
Billboards, using, leasing, or supplying, rate based on gross annual business.....	1 year.....	25.00-350.00
Bureau or agency.....	1 year.....	25.00
In street cars, rate based on gross annual business.....	1 year.....	50.00-450.00
On streets, without use of vehicle, not more than 3 banners or persons.....	1 week.....	10.00
On streets, with use of vehicle, each vehicle, not more than 3 banners or persons.....	1 year.....	100.00
Agent or dealer, not otherwise provided for, rate based on gross annual business.....	1 year.....	25.00-350.00
Amusement park:		
Conducting theaters, small shows, roller coasters, etc.....	1 year.....	150.00
Conducting such amusements as boating, dancing, skating, swimming, electric theaters, shoot-the-chutes, etc.....	1 year.....	350.00
Architect or superintendent of building, rate based on gross annual business.....	1 year.....	35.00-150.00
Art glass, dealer, if principal business.....	1 year.....	35.00
Artificial limbs, sale of.....	1 year.....	50.00
Attorney, rate based on gross annual business.....	1 year.....	15.00-125.00
Auctioneer:		
Resident.....	1 year.....	160.00
Transient.....	1 week.....	100.00
Each additional erier.....	1 week.....	50.00
Auditor, rate based on gross annual business.....	1 year.....	25.00-125.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Automobiles:		
Branch of factory, distributing cars and parts..	1 year.....	\$250.00
Dealer, selling cars, accessories, etc., with shop for care and service and storage.....	1 year.....	250.00
Garage, storage, and repair.....	1 year.....	100.00
Repair shop.....	1 year.....	50.00
Sale and service agency, not selling accessories..	1 year.....	150.00
Secondhand dealer.....	1 year.....	50.00
Storage.....	1 year.....	50.00
Tire company—		
Wholesale, each branch.....	1 year.....	200.00
Wholesale and retail, each branch.....	1 year.....	250.00
Tires and accessories, dealer.....	1 year.....	75.00
Awning or tent manufacturer.....	1 year.....	100.00
Bags, cloth or jute, new or secondhand, wholesale..	1 year.....	50.00
Bakery:		
Hand power.....	1 year.....	25.00
Other power, rate based on number of vehicles..	1 year.....	75.00-200.00
Bank or dealer in exchange, other than national bank, rate based on amount of capital, surplus, and undivided profits.....	1 year.....	50.00-200.00
Each branch bank.....	1 year.....	10.00
Barber:		
School.....	1 year.....	30.00
Shop, each chair.....	1 year.....	3.00
Supply house.....	1 year.....	50.00
Baseball:		
Automatic, each place.....	1 year.....	80.00
Matinee.....	1 matinee.....	25.00
Professional, if police are furnished.....	1 year.....	350.00
Basket manufacturer.....	1 year.....	50.00
Bathhouse (natatorium or Turkish).....	1 year.....	25.00
Bicycles:		
Dealer or agent.....	1 year.....	65.00
Manufacturer or repairer.....	1 year.....	35.00
Renting or hiring.....	1 year.....	25.00
Billiards or pool, each table.....	1 year.....	80.00
Billposter, or sign tacking or distributing bills or posters.....	1 year.....	250.00
Itinerant.....	1 month.....	10.00
Birds or other pets, dealer.....	1 year.....	25.00
Blue prints, dealing in or making, each machine....	1 year.....	25.00
Boarding or lodging house for transients.....	1 year.....	10.00
Unless license is paid as above, each room.....	1 year.....	2.50
Bondsmen, surety or bail, for consideration.....	1 year.....	50.00
Books or bookstore supplies, transient dealer.....	1 year.....	300.00
Bootblack, rate based on (1) charge, (2) each box or chair.....	1 year.....	2.50-5.00
Bottled waters, retail, rate based on value of stock and fixtures.....	1 year.....	5.00-25.00
Bottler, mineral or carbonated waters, soft drinks, etc., rate based on gross annual business.....	1 year.....	100.00-500.00
Bowling or box ball, each alley.....	1 year.....	25.00
Box manufacturer.....	1 year.....	100.00
Brickyard or dealer in brick, rate based on gross annual business.....	1 year.....	15.00-250.00
Broom manufacturer.....	1 year.....	10.00
Building and loan association:		
On each \$1,000 paid in on capital stock up to \$1,000,000.....	1 year.....	.45
On each \$1,000 paid in on capital stock in excess of \$1,000,000.....	1 year.....	.25
Butterine, oleomargarine or any butter substitute, wholesale dealer, in addition to all other licenses, if no packing-house or packing-house-product license tax is paid.....	1 year.....	50.00
Cabinetmaker.....	1 year.....	10.00
Candy factory, rate based on number of employees..	1 year.....	50.00-100.00
Cane or knife board, striking machine, telescope, lung tester, phonograph or like devices, operating, each.....	1 year.....	100.00
Transient.....	1 week.....	10.00
Card writing, printing, or engraving.....	1 year.....	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Carpenter shop.....	1 year.....	\$10.00
Carpet, rug, or mattress cleaning.....	1 year.....	25.00
Cartridges, pistol or rifle, dealer.....	1 year.....	20.00
Cash register, agent, dealer, or manufacturer's branch	1 year.....	100.00
Cement blocks or ornaments, manufacturer, manu-		
facturer's agent, or dealer.....	1 year.....	35.00
Cemetery company, rate based on gross annual busi-		
ness.....	1 year.....	50.00-300.00
Chemicals, sales office in city and factory outside of		
city.....	1 year.....	100.00
Chert, sale of.....	1 year.....	50.00
Chiropodist.....	1 year.....	15.00
Transient.....	1 week.....	5.00
Cigars:		
Manufacturer.....	1 year.....	15.00
Peddler.....	1 year.....	100.00
Vending machines, selling or leasing.....	1 year.....	25.00
Cigarettes:		
Retail dealer.....	1 year.....	40.00
Wholesale dealer, in addition to tobacco and		
cigar license.....	1 year.....	100.00
Circus, rate based on admission fee.....	First perform-	
	ance or pa-	
	rade.....	25.00-500.00
Claim agent or adjuster of personal-injury claims....	1 year.....	50.00
Cleaning establishment or agent for, rate based on		
gross annual business.....	1 year.....	25.00-150.00
Coal or coke yard, rate based on number of tons sold		
per annum.....	1 year.....	50.00-75.00
Coal, ore, stone, slag, or gravel, sale of, rate based on		
gross annual business.....	1 year.....	50.00-100.00
Coal:		
Peddler, each wagon.....	1 year.....	10.00
Weigher.....	1 year.....	10.00
Coca-cola, chero-cola, or other similar compound		
sirup, wholesale agent or dealer, or manufacturer,		
if principal business, in addition to bottler's license		
1 year.....	1 year.....	100.00
Coffee, tea and sugar, retail dealer, if principal		
stock in trade, or sugar by the barrel, if no whole-		
sale license is taken out.....	1 year.....	150.00
Coffee, tea, sugar, spices, and extracts, wholesale,		
if principal business, rate based on gross annual		
business.....	1 year.....	15.00-250.00
Coffin manufacturer:		
Without use of machinery.....	1 year.....	25.00
With use of machinery.....	1 year.....	100.00
Cold storage warehouse.....	1 year.....	150.00
Collecting notes and bills.....	1 year.....	15.00
Commission merchant, or agent not otherwise		
licensed, handling goods shipped either from		
within or without the state.....	1 year.....	100.00
Confectionery:		
Dealer in, if principal business, rate based on		
value of stock and fixtures.....	1 year.....	10.00-50.00
If principal stock in trade, where bread, cakes,		
or pies are sold at retail.....	1 year.....	15.00
Contractor:		
Excavator, paver, or sewer builder, rate based		
on gross annual business.....	1 year.....	50.00-300.00
Furnace or steam heating.....	1 year.....	50.00
House builder, gross annual business less than		
\$25,000.....	1 year.....	50.00
Over \$25,000, on each \$1,000 additional.....	1 year.....	1.00
House mover.....	1 year.....	50.00
Painter, plasterer, lather, paper hanger, or deco-		
urator, rate based on number of employees.....	1 year.....	15.00-35.00
Roofer.....	1 year.....	50.00
Stoneworker.....	1 year.....	50.00
Tile.....	1 year.....	35.00
Not otherwise provided for.....	1 year.....	35.00
Cooperage, manufacturer, dealer, agent, or broker.....	1 year.....	50.00
Cooperative home purchasing or investment com-		
pany.....	1 year.....	500.00
Cotton:		
Buyer, broker, agent, or branch office, spot		
contracts only.....	1 year.....	100.00
Future and spot contracts.....	1 year.....	200.00
Factory.....	1 year.....	300.00
Gin and machinery, plant manufacturing.....	1 year.....	300.00
Press or compress, operating.....	1 year.....	200.00
Warehouse.....	1 year.....	150.00
Cottonseed-oil mill, each crushing machine.....	1 year.....	50.00
Cracker, cake, or confectionery distributor, whole-		
sale.....	1 year.....	250.00
Cracker factory.....	1 year.....	100.00
Dancing:		
Conducting hall for.....	1 year.....	25.00
Teacher.....	1 year.....	10.00
Debtenture company or agent for.....	1 year.....	200.00
Dental depot or laboratory.....	1 year.....	50.00
Dental supplies, transient.....	1 month.....	25.00
Dentist, rate based on gross annual business, each.....	1 year.....	15.00-125.00
Detective agency.....	1 year.....	100.00
Dictaphone or talking machine, whether principal		
business or not, in addition to all other licenses..	1 year.....	100.00
Directory, compiling or selling.....	1 year.....	100.00
Disinfectant manufacturer.....	1 year.....	100.00
Doll or baby rack.....	1 year.....	50.00
Dray, cart or wagon, hauling for hire, 1 or 2		
horse, respectively.....	1 year.....	10.00-20.00
Drover, or dealer in horses, cows, or other live		
stock.....	1 year.....	100.00
Selling horses or mules at auction, in addition		
to all other licenses.....	1 year.....	150.00
Electric light and power plant.....	1 year.....	(1)

¹ 2 per cent of gross receipts of such business for preceding year.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Electrician or solicitor of electrical work.....	1 year.....	50.00
Elevators, selling, installing, or repairing.....	1 year.....	\$100.00
Employment bureau for labor in city only.....	1 year.....	50.00
Engineer, civil, mining, consulting, or mechanical,		
or surveyor.....	1 year.....	25.00
Engraver, photo-engraver, etc., rate based on gross		
business.....	1 year.....	25.00-45.00
Exhibit or show of any kind, except circus, out-		
side licensed hall.....	1 year.....	(2)
Exhibition or show, sleight-of-hand, trained animal		
or the like, each performer.....	1 performance.....	10.00
Express company, rate based on gross annual intra-		
state business.....	1 year.....	100.00-500.00
Fertilizer:		
Dealer or agent, if principal business.....	1 year.....	65.00
If not principal business.....	1 year.....	25.00
Factory.....	1 year.....	300.00
Sales office in city and factory outside city.....	1 year.....	100.00
Fire or wreck sale, rate based on value of stock and		
fixtures.....	1 year.....	100.00-500.00
Fish and oysters, wholesale or retail, rate based on		
gross annual business.....	1 year.....	15.00-175.00
Five, ten, or twenty-five cent, or dollar store.....	1 year.....	300.00
Florist or agent for.....	1 year.....	35.00
Flying jenny, conducting.....	1 week.....	10.00
Foreman or superintendent of building or construc-		
tion work, if cost of improvement is more than		
\$500 and same has not been let by contract.....	1 year.....	25.00
Foundry, pipe shop, radiator plant, machine shop,		
or boiler works not connected with railroad, rate		
based on number of employees.....	1 year.....	25.00-250.00
Fruit:		
Principal stock—		
Bananas, wholesale.....	1 year.....	150.00
Stand inside store.....	1 year.....	65.00
Not principal stock, retail, if said stock amounts		
to more than \$50 at any one time.....	1 year.....	25.00
Fruits and vegetables:		
Broker or dealer, selling from car or railroad		
tracks, in addition to all other licenses.....	1 year.....	60.00
Merchant, wholesale, other than commission or		
grocer.....	1 year.....	60.00
Peddler:		
With basket or handcart.....	1 year.....	15.00
With wagon.....	1 year.....	50.00
Fruit trees, vines, shrubs, or plants, itinerant vender		
furnace, blast.....	1 year.....	10.00
Furniture or store fixtures, manufacturer or agent		
for.....	1 year.....	35.00
Furniture or household goods, storing and packing,		
if no warehouse license tax is paid.....	1 year.....	50.00
Gas, liquid or carbonic, oxygen, ammonia, etc., man-		
ufacturer, dealer or agent.....	1 year.....	75.00
Gas plant, illuminating and heating.....	1 year.....	(1)
Gasoline filling station, rate based on gross annual		
business.....	1 year.....	10.00-150.00
Gift enterprises, organizing or promoting.....	1 year.....	1,000.00
Grain elevator.....	1 year.....	100.00
Grain, hay, flour, or feed stuffs, wholesale or retail,		
dealer, agent, or broker, maintaining a place of		
business in city, rate based on average value of		
stock.....	1 year.....	50.00-200.00
Grain or hay dealer, having no place of business in		
city, selling from cars or railroad tracks.....	1 year.....	100.00
Hack, coach, or omnibus, 1 or 2 horse, respectively..		
1 year.....	1 year.....	10.00-20.00
Hairdresser.....	1 year.....	10.00
Hat cleaning.....	1 year.....	10.00
Hides, tallow, ginseng, or beeswax, dealer.....	1 year.....	200.00
Horseshoeing shop, each forge.....	1 year.....	5.00
Hotel, each bedroom.....	1 year.....	\$2.00
House building by owner, for sale or speculation,		
gross annual business less than \$25,000.....	1 year.....	50.00
Additional on each \$1,000 over \$25,000.....	1 year.....	1.00
Household supplies, installment plan, not delivered		
until all installments are paid, dealer.....	1 year.....	250.00
Ice:		
Dealer, without wagon.....	1 year.....	5.00
Peddler, each wagon.....	1 year.....	15.00
Factory, rate based on daily output.....	1 year.....	150.00-300.00
Ice cream:		
Manufacturer selling at wholesale.....	1 year.....	100.00
Peddler.....	1 year.....	50.00
Saloon or dealer except restaurant.....	1 year.....	10.00
Infirmary or sanitarium.....	1 year.....	50.00
Insurance:		
Adjuster.....	1 year.....	50.00
Company, fire or marine, on each \$100 or major		
fraction thereof of gross premiums less pre-		
miums returned during preceding year.....	1 year.....	\$4.00
Company, other than fire, marine, or fraternal.....	1 year.....	\$50.00
Additional on each \$100 or major fraction thereof		
of gross premiums on policies issued to citizens		
of city less premiums returned during preced-		
ing year.....	1 year.....	1.00
Intelligence, information or matrimonial, etc., bu-		
reau or agent.....	1 year.....	50.00
Investment company or agent proposing to pay		
more than legal interest on stock, bond, or busi-		
ness investments.....	1 year.....	500.00
Iron broker or agent for railway or furnace or mining		
supplies, not otherwise licensed.....	1 year.....	75.00
Jewelry manufacturer or engraver, if no other license		
issued.....	1 year.....	25.00

² At discretion of president of commission.

³ Does not include license for restaurant.

⁴ New company, flat minimum license of \$100 adjusted at end of year.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Junk dealer:		
Including dealer in secondhand machinery, each yard.....	1 year.....	\$200.00
Additional, each wagon.....	1 year.....	50.00
No stock carried, each wagon.....	1 year.....	25.00
Stock not more than \$100 at any one time, each wagon.....	1 year.....	50.00
Stock more than \$100 at any one time, if no other license taken out.....	1 year.....	100.00
Secondhand brass or lead articles, of certain kinds, in addition to all other licenses.....	1 year.....	500.00
Kodak and photographers' supplies:		
If principal business.....	1 year.....	75.00
Not principal business.....	1 year.....	25.00
Kodak film developer, if kodaks not principal business, in addition to kodak license.....	1 year.....	10.00
Labor agent:		
Inducing laborers to leave city.....	1 year.....	250.00
Inducing laborers to leave city to seek employment outside of state.....	1 year.....	500.00
Land company, rate based on assessed valuation of real estate.....	1 year.....	50.00-750.00
Landscape gardener.....	1 year.....	25.00
Laundry:		
Steam, operating or soliciting for, rate based on number of wagons or motor cars used.....	1 year.....	14.00-250.00
Hand, operating, rate based on number of helpers.....	1 year.....	75.00-100.00
Overall, conducting.....	1 year.....	50.00
Leather or findings, dealer.....	1 year.....	5.00
Lighting company, hydrocarbon or oil.....	1 year.....	100.00
Locksmith or gun repair shop.....	1 year.....	15.00
Lumber:		
Agent soliciting orders in city or maintaining offices in city (interstate business excluded).....	1 year.....	75.00
Manufacturer, with sales office in city (not including interstate commerce).....	1 year.....	100.00
Yard or dealer.....	1 year.....	100.00
Lunch:		
Stand using no tables, rate based on number of stools.....	1 year.....	35.00-100.00
Stand using no tables or stools, rate based on gross annual business.....	1 year.....	10.00-35.00
Soda fountain serving oyster stew or sandwiches, in addition to all other licenses.....	1 year.....	15.00
Wagon, night.....	1 year.....	25.00
Macaroni manufacturer.....	1 year.....	150.00
Machinery, dealer or agent maintaining office in city.....	1 year.....	75.00
Manicure.....	1 year.....	10.00
Transient.....	1 week.....	5.00
Marble or stone, dealer, or person operating or erecting work in city, or agent of yard.....	1 year.....	35.00
Monument dealer and manufacturer:		
With yard.....	1 year.....	50.00
Without yard.....	1 year.....	35.00
Mattress manufacturer, rate based on gross annual business.....	1 year.....	50.00-200.00
Meats, green:		
Retail dealer, rate based on gross annual business.....	1 year.....	35.00-75.00
Taking orders in city and supplying to inhabitants.....	1 year.....	75.00
Wholesale dealer buying animals on hoof, preparing for market and selling green meats therefrom.....	1 year.....	250.00
Mercantile or commercial agency.....	1 year.....	200.00
Merchandise broker, transacting business of certain kinds, in addition to all other licenses.....	1 year.....	100.00
Merchandise, general, not otherwise licensed, rate based on value of stock and fixtures.....	1 year.....	5.00-1,000.00
Messenger service, operating.....	1 year.....	20.00
Milk or butter:		
Sale of, if not produced by person selling.....	1 year.....	35.00
Peddler, each wagon.....	1 year.....	20.00
Milk store selling in sealed packages.....	1 year.....	10.00
Mineral water, depot, agent or producer.....	1 year.....	35.00
Money broker:		
Dealing in assignments of wages, in addition to all other licenses.....	1 year.....	300.00
Industrial loan company or Morris plan bank, lending money on personal security, etc., at legal rates, to be repaid in weekly or monthly installments.....	1 year.....	150.00
Loans, when charges for certain purposes exceed legal rate of interest.....	1 year.....	300.00
Stocks and bonds broker.....	1 year.....	75.00
Realty trust company, buying or selling stocks and bonds, conditional sale contracts or certain kinds of notes on each \$1,000 of paid capital stock for preceding year.....	1 year.....	15
Motorcycles:		
Dealer or agent.....	1 year.....	100.00
Repair shop, rate based on gross annual business.....	1 year.....	25.00-100.00
Motor truck, rate based on freight capacity.....	1 year.....	5.00-25.00
Moving pictures, museum, theater, electric theater or penny arcade, rate based on gross receipts.....	1 year.....	100.00-250.00
Moving pictures:		
Film exchange.....	1 year.....	50.00
Supplies.....	1 year.....	25.00
Multigraph or mimeograph, letters, making for others.....	1 year.....	10.00
Musical or concert hall.....	1 year.....	50.00
Newsboy, selling papers on streets, for which no license tax is paid by newspaper.....	1 year.....	25.00
Newsdealer.....	1 year.....	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Newspaper:		
Daily or daily and weekly.....	1 year.....	\$100.00
Weekly.....	1 year.....	25.00
Monthly.....	1 year.....	10.00
Additional if sold on streets.....	1 year.....	150.00
Nursery, flower, plant or shrub.....	1 year.....	25.00
Oil:		
Lubricating, fuel, linseed, or turpentine, wholesale, rate based on gross annual business.....	1 year.....	150.00-2,000.00
Peddler, with wagon.....	1 year.....	50.00
Wholesale, not principal business and in connection with other wholesale business, in addition to all other licenses.....	1 year.....	50.00
Opticians:		
Optician or dealer in spectacles or eyeglasses, in addition to all other licenses.....	1 year.....	50.00
Manufacturer of optical lenses or grinder of lenses or dealer in optical goods or supplies.....	1 year.....	50.00
Organ grinder.....	1 week.....	3.00
Overall factory.....	1 year.....	150.00
Packing house company, branch or agent selling green, salted, or smoked meats, or other packing house products.....	1 year.....	400.00
Selling meats wholesale except green meats.....	1 year.....	300.00
Packing house products, not including green meats, dealer, agent, or broker, not licensed as above.....	1 year.....	150.00
Paint manufacturer.....	1 year.....	75.00
Pawnbroker, or agent thereof.....	1 year.....	350.00
Peanut or popcorn dealer, if principal business, each machine.....	1 year.....	15.00
Peanut roaster or warmer, if not principal business.....	1 year.....	5.00
Peddler:		
Evening dresses, gowns, kimonoes, underwear, hosiery, lacework, etc.....	1 year.....	100.00
Furniture or other household effects or dress goods, etc., if title is retained or conditional sale is made and no other license tax is paid in city.....	1 year.....	100.00
Wall paper if not otherwise licensed.....	1 year.....	15.00
Commodities not otherwise licensed—		
On foot.....	1 year.....	15.00
With wagon.....	1 year.....	50.00
Photographer, including picture frames.....	1 year.....	35.00
Post card pictures only.....	1 year.....	20.00
Taking pictures on street or from house to house, having no licensed studio in city.....	1 week.....	10.00
Physician, surgeon, osteopath, or chiropractor, rate based on gross business.....	1 year.....	15.00-125.00
Physician, transient, or vendor of spectacles or medicines.....	1 week.....	25.00
When accompanied by music.....	1 week.....	40.00
Piano, organ, or player piano, dealer or agent.....	1 year.....	100.00
Piano or other musical instrument mechanically operated in place not a music store.....	1 year.....	25.00
Piano tuner.....	1 year.....	5.00
Pickle manufacturer using machinery, or manufacturer or agent maintaining place of business, selling to merchants, and making deliveries in city.....	1 year.....	100.00
Pictures or picture frames, dealer, if principal business.....	1 year.....	35.00
Pig iron warrant storage company.....	1 year.....	200.00
Pistols, dealer, except licensed pawnbroker selling secondhand pistols.....	1 year.....	100.00
Playing cards:		
Dealer, retail.....	1 year.....	5.00
Dealer, wholesale.....	1 year.....	25.00
Post cards or souvenirs:		
Wholesale or retail, where principal business.....	1 year.....	50.00
Post cards, retail, where not principal business.....	1 year.....	5.00
Potato chip manufacturer.....	1 year.....	25.00
Poultry and eggs, retail, if principal business.....	1 year.....	25.00
Powder, dynamite or other explosives, manufacturer, wholesale dealer or agent.....	1 year.....	250.00
Pressing club.....	1 year.....	25.00
Printing agency or broker maintaining office in city and soliciting orders for work to be done outside city.....	1 year.....	150.00
Printing, job, linotyping, bookbinding or ruling, rate based on gross annual business.....	1 year.....	25.00-200.00
Pullman or sleeping car company.....	1 year.....	10.00
Railroad:		
Belt, in city.....	1 year.....	1,500.00
Transporting freight and passengers to and from points in state, maintaining office in city.....	1 year.....	2,000.00
Freight only.....	1 year.....	1,000.00
Railroad or steamship agent.....	1 year.....	50.00
Real estate:		
Buying, selling, or renting.....	1 year.....	35.00
Buying or selling and negotiating loans on real estate.....	1 year.....	50.00
Buying or selling, renting, collecting rents, having paper hanging done for clients, and negotiating loans on real estate.....	1 year.....	65.00
Rendering plant.....	1 year.....	100.00
Repair shop, not otherwise licensed, rate based on gross annual business.....	1 year.....	15.00-100.00
Restaurant or cafe, rate based on gross annual business.....	1 year.....	35.00-150.00
Rolling mill, steel or wire mill.....	1 year.....	100.00
Roofers' material, dealer, if principal stock, in addition to all other licenses.....	1 year.....	100.00
Rubber stamp or stencil manufacturer, or dealer or agent thereof.....	1 year.....	5.00
Safes:		
Dealer, if principal stock.....	1 year.....	100.00
Not principal stock.....	1 year.....	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BIRMINGHAM—Continued.		
Safety vaults, leasing compartments in.....	1 year.....	\$25.00
Sash or blind factory, or agent thereof.....	1 year.....	50.00
Sausage factory, if principal business.....	1 year.....	50.00
Saw or planing mill.....	1 year.....	50.00
Scissors or knife sharpener.....	1 year.....	10.00
Scrap or fees of witnesses or officers of courts, buying, selling.....	1 year.....	150.00
Seed, wholesale or retail, rate based on average value of stock.....	1 year.....	25.00-150.00
Sewer-pipe factory.....	1 year.....	150.00
Sewer pipe, sand, lime, and cement, rate based on gross annual business.....	1 year.....	15.00-150.00
Sewing machines:		
Sale of, if principal stock.....	1 year.....	150.00
Not principal stock.....	1 year.....	35.00
Substation.....	1 year.....	50.00
Shoe repairing:		
Without use of machinery.....	1 year.....	3.00
With use of machinery, rate based on number of employees.....	1 year.....	15.00-50.00
Shooting gallery.....	1 year.....	50.00
Transient.....	1 week.....	10.00
Sign painter.....	1 year.....	15.00
Skating rink.....	1 year.....	100.00
Slot machine.....	1 year.....	5.00
Soda fountain, rate based on amount of investment.....	1 year.....	15.00-150.00
Soda-fountain extracts or sirups, dealer, if not principal business, in addition to all other licenses.....	1 year.....	25.00
Stable:		
Livery and feed, rate based on number of stalls.....	1 year.....	55.00-85.00
Livery and feed, public call carriages, horses and mules not handled for sale.....	1 year.....	125.00
Renting stalls by the day or conducting hitching yard.....	1 year.....	25.00
Steam heat, supplying to others.....	1 year.....	(1)
Street railway.....	1 year.....	(1)
Tailoring, rate based on gross annual business:		
Merchant or ladies.....	1 year.....	35.00-150.00
With office in city but principal business outside city, soliciting orders and receiving any money in advance.....	1 year.....	50.00-150.00
Telegraph company, messages between city and other parts of state.....	1 year.....	(1)
Telephone exchange.....	1 year.....	9,000.00
Telephone, long-distance.....	1 year.....	1,000.00
Terminal station or depot, for interstate business but not operated by railroad company.....	1 year.....	1,000.00
Theater or opera house.....	1 year.....	250.00
Ticket agent—theater, circus, or other entertainment.....	1 year.....	50.00
Ticket scalper.....	1 year.....	100.00
Tile manufacturer or dealer.....	1 year.....	25.00
Tin shop.....	1 year.....	25.00
Tires or accessories for motor vehicles other than automobile, rate based on gross annual business.....	1 year.....	25.00-100.00
Tobacco, retail:		
If not principal stock.....	1 year.....	10.00
Principal stock, rate based on average value of same.....	1 year.....	50.00-100.00
Tobacco and snuff, wholesale, rate based on average value of stock.....	1 year.....	35.00-200.00
Toilet supply company.....	1 year.....	50.00
Trading stamps, coupons, etc., using to induce sales, rate based on gross annual business.....	1 year.....	500.00-750.00
Transient dealer, rate based on value of stock.....	180 days.....	25.00-650.00
Typewriters:		
Dealer or agent.....	1 year.....	100.00
Supplies except stationery.....	1 year.....	10.00
Umbrella mender or repairer.....	1 year.....	5.00
Undertaker, rate based on gross annual business.....	1 year.....	50.00-250.00
Upholsterer.....	1 year.....	15.00
Vegetables:		
If principal stock.....	1 year.....	35.00
Not principal stock and if same averages over \$25.....	1 year.....	10.00
Veterinary surgeon.....	1 year.....	50.00
Vinegar or cider manufacturer.....	1 year.....	35.00
Warehouse.....	1 year.....	150.00
Watchmaker and repairer.....	1 year.....	12.50
Waterworks company.....	1 year.....	(1)
Wood yard or dealer.....	1 year.....	15.00
Yeast, if principal business.....	1 year.....	100.00

MOBILE.

Abstract or title guaranty company.....	1 year.....	\$100.00
Abstracts of titles, making, unless licensed as above or exempted.....	1 year.....	25.00
Adding machines.....	1 year.....	50.00
Advertising:		
On awnings, except owner's individual advertising.....	1 day.....	10.00
On billboards, or by distribution of circulars, pamphlets, etc., except merchants' advertisements of their own goods.....	1 year.....	75.00
In street cars, contracting for.....	1 year.....	150.00
On streets, without vehicle, not more than 3 banners or persons.....	1 year.....	25.00
On streets, with vehicle, each vehicle, not more than 3 banners or persons.....	1 year.....	25.00
With handbills.....	1 year.....	10.00
All other.....	1 week.....	(2)

1 2 per cent of gross receipts of such business for preceding year.

2 At the discretion of the mayor, not to exceed \$25.

37905°—18—3

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Agency, commercial or credit, etc., except certain local associations.....	1 year.....	\$157.00
Local credit association.....	1 year.....	20.00
Agent—		
Or owner selling live stock or horses.....	1 month.....	7.50
Or manager of ships or steamships.....	1 year.....	100.00
Of railroad or steamship company not entering city.....	1 year.....	25.00
Short loan.....	1 year.....	150.00
Architect.....	1 year.....	30.00
Assignments of wages, dealer, in addition to all other licenses.....	1 year.....	150.00
Attorney, rate based on gross earnings.....	1 year.....	12.50-100.00
Auctioneer:		
Real estate or merchandise.....	1 year.....	75.00
Real estate exclusively.....	1 year.....	25.00
Auditor or expert accountant, rate based on income.....	1 year.....	12.50-25.00
Automobile repairs, not by garage.....	1 year.....	15.00
Automobile supplies or accessories, except gasoline sale of.....	1 year.....	50.00
Bagging and ties.....	1 year.....	50.00
Bakery:		
Hand power.....	1 year.....	12.50
Other power, rate based on number of employees.....	1 year.....	25.00-50.00
Balls, public, if admission fee charged, etc.....	1 year.....	7.50
Bank, rate based on amount of capital, surplus, and undivided profits.....	1 year.....	30.00-200.00
Barber shop, each chair.....	1 year.....	5.00
Barber supplies.....	1 year.....	10.00
Baseball matinee, game reported by telegraph, if admission fee charged.....	1 year.....	25.00
Baths, Russian, etc.....	1 year.....	10.00
Bicycles, tricycles, and supplies, dealer.....	1 year.....	17.50
Billiards or pool:		
1 table.....	1 year.....	40.00
Each additional table.....	1 year.....	30.00
Biscuit or cracker factory, carrying stock, agent.....	1 year.....	200.00
Blacksmith, not horseshoer, each forge.....	1 year.....	5.00
Boiler works, rate based on number of workmen.....	1 year.....	30.00-60.00
Bondsman or surety.....	1 year.....	50.00
Book agent, first week.....	1 week.....	3.75
Each subsequent week.....	1 week.....	2.25
Bookbinder.....	1 year.....	15.00
Books:		
Dealer, retail.....	1 year.....	30.00
If not principal business.....	1 year.....	7.50
Wholesale and retail, including stationery, etc.....	1 year.....	75.00
Books or bookstore supplies, transient dealer.....	1 year.....	50.00
Boothblack, each chair.....	1 year.....	5.00
Each chair in barber, other shop, alley, or yard.....	1 year.....	3.00
Bottling works, rate based on amount of sales.....	1 year.....	30.00-100.00
Bowling, each alley.....	1 year.....	10.00
Box, barrel, or cistern factory:		
If principal business.....	1 year.....	20.00
If not principal business.....	1 year.....	15.00
Brick, fire.....	1 year.....	5.00
Brickmaker, dealer, or agent.....	1 year.....	50.00
Broker:		
Customhouse.....	1 year.....	25.00
Insurance.....	1 year.....	25.00
Live stock.....	1 year.....	25.00
Merchandise, within city and to and from points within state.....	1 year.....	10.00
Pawn.....	1 year.....	200.00
Railroad ticket.....	1 year.....	25.00
Ship.....	1 year.....	50.00
Timber and lumber.....	1 year.....	50.00
All other.....	1 year.....	(3)
Broom factory.....	1 year.....	12.50
Builder or contractor, repairer, jobber, or printer, etc., rate based on amount of business.....	1 year or less.....	15.00-150.00
Building and loan association.....	1 year.....	125.00
Butter and cheese, if another license taken out.....	1 year.....	15.00
Butter dealer, wholesale.....	1 year.....	25.00
Cabinetmaker.....	1 year.....	15.00
Cabinet mantels.....	1 year.....	10.00
Candy:		
Retail, if not principal stock in trade.....	1 year.....	5.00
Wholesale and retail, rate based on value of stock.....	1 year.....	25.00-62.50
Carbide, dealer or agent.....	1 year.....	15.00
Carpet or rug cleaner.....	1 year.....	10.00
Carpets, sale of, except in furniture store.....	1 year.....	25.00
Carriage and wagon repair shop.....	1 year.....	25.00
Carriages, other vehicles, and harness, etc., dealer if stock \$2,000 or over.....	1 year.....	75.00
Cash register, adding machine, or dictaphone, etc., company, dealer, or agent.....	1 year.....	50.00
Cement works, other than sidewalk, if no other license tax paid.....	1 year.....	15.00
Cemetery, having office in city.....	1 year.....	100.00
China, glassware, or crockery:		
Retail, rate based on value of stock.....	1 year.....	20.00-40.00
Wholesale and retail.....	1 year.....	50.00
Chiropract:		
Permanent.....	1 year or less.....	7.50
Transient.....	1 week.....	2.50
Cider and vinegar factory.....	1 year.....	10.00
Cigars:		
Factory, rate based on number of employees.....	1 year.....	6.00-40.00
Vending machine, owner or agent, selling or leasing.....	1 year.....	50.00
Retail, except in tobacco stores, each stand, with cigarettes.....	1 year.....	10.00
Without cigarettes.....	1 year.....	3.75

3 To be fixed by city commission.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Circus, within city or streets of city, rate based on number of railroad cars.....	1 day.....	\$100.—\$250.00
Civil engineer or surveyor.....	1 year.....	17.50
Clairvoyant, fortune teller, divine healer, astrologist, palmist, phrenologist, etc.....	1 week.....	125.00
Clocks or watches, sale of, except in jewelry store.....	1 year.....	6.50
Clothing:		
Retail, rate based on value of stock.....	1 year.....	7.50-75.00
Wholesale and retail.....	1 year.....	100.00
Coal, coke, or charcoal:		
Wholesale or supplying to vessels.....	1 year.....	100.00
Retail, or soliciting retail orders in city.....	1 year.....	30.00
Retail, quantities less than one-quarter ton each.....	1 year.....	5.00
Coal peddler, in addition to vehicle license, first wagon.....	1 year.....	5.00
Each additional wagon.....	1 year.....	2.50
Coffee roaster.....	1 year.....	20.00
Coffee, tea, and spice store, or either.....	1 year.....	40.00
Coffee, tea, and sugar, dealer.....	1 year.....	75.00
Cold storage warehouse.....	1 year.....	100.00
Confectioner, retail.....	1 year.....	25.00
Cookshop.....	1 year.....	15.00
Cooperative home purchasing or investment company.....	1 year.....	125.00
Coppersmith or manufacturer of stills or worms.....	1 year.....	50.00
Cotton:		
Buyer, rate based on number of bales handled.....	1 year.....	37.50-150.00
Classer or weigher.....	1 year.....	10.00
Compress.....	1 year.....	300.00
Dealer in loose cotton.....	1 year.....	50.00
Factor, rate based on number of bales received.....	1 year.....	50.00-150.00
Flickery.....	1 year.....	50.00
Storage, rate based on number of bales handled.....	1 year.....	50.00-250.00
Croesofting.....	1 year.....	150.00
Debiture company or agent.....	1 year.....	150.25
Deliatessen store, not otherwise licensed.....	1 year.....	15.00
Dentist, rate based on gross annual income.....	1 year.....	6.00-100.00
Detective agency.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	50.00
Dog and pony show.....	1 day.....	75.00
Doors, sash, and blinds, dealer.....	1 year.....	20.00
Drainpipe or sewer layer, except plumber.....	1 year.....	15.00
Dray, wagon, or other horse vehicle used for business, rate based on number of horses.....	1 year.....	7.75-12.50
Dredging company.....	1 year.....	100.00
Dry dock or marine railway, rate based on tonnage of vessels accommodated.....	1 year.....	25.00-200.00
Dry goods, rate based on value of stock:		
Retail.....	1 year.....	6.00-75.00
Wholesale.....	1 year.....	150.00-300.00
Drugs:		
Retail, rate based on value of stock.....	1 year.....	6.00-50.00
Wholesale.....	1 year.....	100.00
Wholesale and retail.....	1 year.....	125.00
Dyehouse.....	1 year.....	30.00
Electrical contractor, selling no fixtures nor conducting shop, rate based on number of helpers.....	1 year.....	18.00-20.00
Electric light company.....	1 year.....	12,000.00
Electric or oxy-acetylene welding.....	1 year.....	20.00
Electric supplies:		
With privilege of doing jobs and repair work, rate based on value of stock.....	1 year.....	15.00-75.00
In connection with stock of goods otherwise licensed.....	1 year.....	10.00
Elevator, grain.....	1 year.....	250.00
Elevator agent, salesman, or repairer.....	1 year.....	25.00
Engraving establishment.....	1 year.....	25.00
Excelsior factory.....	1 year.....	50.00
Express company, business between city and other parts of state.....	1 year.....	500.00
Feather or mattress renovator.....	1 year.....	10.00
Feed and grain:		
Retail—		
If stock less than \$50 or other license tax paid.....	1 year.....	5.00
Stock exceeding \$50.....	1 year.....	12.50
Wholesale.....	1 year.....	75.00
Ferris wheel.....	1 week or less.....	25.00
Fertilizer:		
Manufacturer or dealer, if principal business.....	1 year.....	100.00
In connection with other business, rate based on amount of sales.....	1 year.....	25.00-100.00
Fire or wreck sale, except sale of salvage from fire or wreck in city.....	1 year.....	375.00
Fireworks:		
Retail.....	1 year.....	5.00
Wholesale and retail.....	1 year.....	18.75
Fish:		
Retail.....	1 year.....	25.00
Wholesale and retail.....	1 year.....	50.00
Florist.....	1 year.....	15.00
Flour dealer, other than wholesale grocer.....	1 year.....	25.00
Flying horses.....	1 week.....	25.00
Foundry or machine shop, rate based on number of employees.....	1 year.....	15.00-50.00
Freight inspection bureau.....	1 year.....	250.00
Fruit or vegetables, from car, each car.....	1 year.....	10.00
Fruit, retail, rate based on value of stock:		
If principal stock.....	1 year.....	7.50-20.00
If not principal stock.....	1 year.....	7.50-12.00
Fruit trees, shrubs, plants, etc., trader.....	1 year.....	20.00
Fruit, wholesale, tropical fruits exclusively.....	1 year.....	50.00

¹ But not to exceed 2 per cent of gross receipts.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Furnishing goods, men's, rate based on value of stock.....	1 year.....	\$6.00-\$45.00
Furniture factory.....	1 year.....	25.00
Furniture or household goods, canvasser.....	1 year.....	30.00
Furniture, retail, rate based on value of stock.....	1 year.....	10.00-150.00
Gas company.....	1 year.....	1,250.00
Gas fitter or plumber, in connection with other licensed business.....	1 year.....	50.00
Gasoline-filling station, retail, rate based on gross business.....	1 year.....	25.00-100.00
Gas stoves or fixtures, if principal stock in trade.....	1 year.....	62.50
General merchandise, if value of stock does not exceed \$50 and other license tax is paid.....	1 year.....	6.00
Glass, other than common window.....	1 year.....	25.00
In connection with other licensed business.....	1 year.....	10.00
Glass works, art, rate based on number of artisans.....	1 year.....	10.00-25.00
Grocer, rate based on value of stock:		
Retail.....	1 year.....	6.00-75.00
Wholesale.....	1 year.....	125.00-150.00
Additional if selling feed.....	1 year.....	25.00
Gunsmith, selling firearms, cutlery, fishing tackle, etc.....	1 year.....	25.00
Hardware, rate based on value of stock:		
Retail.....	1 year.....	6.00-60.00
Wholesale.....	1 year.....	115.00-175.00
Harness and saddlery, wholesale and retail, rate based on value of stock.....	1 year.....	12.50-22.50
Hat cleaner or renovator.....	1 year.....	10.00
Hats and caps:		
Retail, rate based on value of stock.....	1 year.....	6.00-30.00
Wholesale.....	1 year.....	75.00
Horseshoer, 1 forge.....	1 year.....	10.00
Each additional forge.....	1 year.....	5.00
Hot drinks, selling, except in coffee saloon or restaurant.....	1 year.....	15.00
Hotel, boarding house, lodging house, rate based on capacity.....	1 year.....	10.00-125.00
Additional for hotel with restaurant or room for dancing and refreshments.....	1 year.....	25.00
House and carpet cleaning.....	1 year.....	15.00
Ice cream:		
Retail, rate based on price per plate.....	1 year.....	5.00-10.00
Wholesale.....	1 year.....	30.00
Ice dealer, except dealer in ice produced in factory licensed in city:		
Without wagon.....	1 year.....	5.00
Wholesale or retail.....	1 year.....	75.00
Ice factory or plant, producing or delivering ice in city, whether manufactured in city or not, rate based on capacity.....	1 year.....	25.00-75.00
Infirmary or sanitarium.....	1 year.....	50.00
Insurance:		
Adjuster.....	1 year.....	50.00
Company or underwriter, on each \$100 or major fraction thereof of gross premiums on property in city during preceding year, less premiums returned—		
Fire.....	1 year.....	\$ 4.00
Marine.....	1 year.....	\$ 2.00
Company or underwriter, except as specified above and except fraternal insurance company, etc.....	1 year.....	\$ 50.00
Additional on each \$100 or major fraction thereof of gross premiums on business in city during preceding year, less premiums returned.....	1 year.....	1.00
Intelligence office or employment agency.....	1 year.....	50.00
Investment company or agent thereof.....	1 year.....	300.00
Iron broker or agent for railway supplies, not otherwise licensed.....	1 year.....	25.00
Iron rail dealer, if no other license tax paid.....	1 year.....	25.00
If other license tax paid.....	1 year.....	15.00
Iron safes, exclusively, dealer or agent.....	1 year.....	25.00
If not principal business.....	1 year.....	12.50
Jewelry, imitation, plated, etc.:.....		
Retail, if no other license tax paid.....	1 year.....	20.00
If other license tax paid.....	1 year.....	6.00
Wholesale.....	1 year.....	25.00
Jewelry, watches, clocks, diamonds, precious stones, etc., wholesale or retail, rate based on value of stock.....	1 year.....	25.00-100.00
Juggler, feats of agility, etc.....	1 exhibition.....	7.50
Junk dealer:		
Bottles, sacks, barrels or boxes, buying or selling on streets.....	1 year.....	7.50
Hides and wool.....	1 year.....	100.00
Old metals, waste paper, rags, rope, rubber, or bagging, etc.....	1 year.....	100.00
Nonmetallic materials.....	1 year.....	50.00
Ladies' ready-to-wear garments, rate based on value of stock.....	1 year.....	6.00-45.00
Land or land and development company or agent.....	1 year.....	25.00
Landscape gardener.....	1 year.....	10.00
Baths and shingles, if other license tax paid.....	1 year.....	10.00
Laundry:		
Power.....	1 year.....	75.00
Hand.....	1 year.....	35.00
Leather and findings.....	1 year.....	12.50
Lighting or heating company or agent, other than electricity or gas.....	1 year.....	75.00
Lightning rod agent, putting up work in city.....	1 year.....	62.50
Lime and cement dealer.....	1 year.....	25.00
Lithographer.....	1 year.....	25.00

² New company, flat minimum license of \$100, adjusted at end of year.

³ New company, flat minimum license of \$50 for year or less.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Locksmith, if locks, keys, etc., sold, except in hardware store.	1 year.	\$6.00
Lumbyard, if shingles or lumber sold therefrom.	1 year.	50.00
Lunch room, without tables.	1 year.	10.00
Lunch wagon on streets.	1 year.	25.00
Machinery, implements, or tools, dealer or agent, except in hardware stores.	1 year.	150.00
Machine shop or wireworks, rate based on number of employees.	1 year.	12.50-20.00
Manicure, or proprietor of beauty parlor.	1 year.	10.00
Manufacturer's agent, selling hardware, building material, etc.	1 year.	50.00
Marble yard or stone dealer, rate based on number of employees.	1 year.	20.00-25.00
Mattress manufacturer.	1 year.	31.25
Meat, fresh, retail, rate based on amount of business.	1 year.	35.00-75.00
Additional for sale of vegetables, fruits, poultry, fish, and oysters.	1 year.	25.00
Merchant tailor or agent thereof, if principal place of business is outside of city.	1 year.	30.00
Messenger service, except telegraph.	1 year.	15.00
Mills and ice-cream depot.	1 year.	12.50
Selling ice cream, coffee and sandwiches.	1 year.	27.50
Milk dealer, delivering other than his own product, each wagon.	1 year.	10.00
If 2 or more licenses taken out.	1 year.	5.00
Mill:		
Corn, grits, or flour.	1 year.	50.00
Cracked corn.	1 year.	15.00
Mill supplies, rate based on value of stock.	1 year.	100.00-150.00
Millinery:		
Retail, rate based on value of stock.	1 year.	6.00-25.00
Wholesale.	1 year.	25.00
Molasses, blackstrap.	1 year.	25.00
Monkeys, exhibitor of, or organ grinder.	1 week.	3.00
Motor boat supplies.	1 year.	15.00
If engines sold.	1 year.	25.00
Motorcycles and supplies.	1 year.	25.00
Motor vehicle engaged in business of transportation similar to that of street roadways.	1 year.	50.00
Moving-picture, phonograph or like exhibitions, rate based on seating capacity.	1 year.	125.00-200.00
Additional, if displaying advertisements of other business.	1 year.	25.00
Music store, selling music and musical instruments other than pianos and organs.	1 year.	50.00
Naval stores.	1 year.	187.50
News butcher on trains, etc.	1 year.	12.50
Newspaper:		
Advertising scheme.	1 year.	31.25
Daily.	1 year.	30.00
If not published in city, but sold on streets.	1 year.	28.00
Weekly or monthly.	1 year.	10.00
News stand.	1 year.	12.50
Notions and novelties, wholesale.	1 year.	150.00
Office and store fixtures.	1 year or less.	40.00
Oil:		
Crude or fuel exclusively—		
Retail.	1 year.	31.25
Wholesale.	1 year.	125.00
Illuminating, peddler on streets, retail, each vehicle, in addition to vehicle license.	1 year.	10.00
All other oil or grease, retail, or wholesale and retail if principal business, in addition to license for peddling, or for gasoline-filling station.	1 year.	(1) 7.50
Opera.	1 performance.	7.50
Opticians, or dealers in eyeglasses, etc., if principal business.	1 year.	15.00
If not principal business.	1 year.	7.50
Oriental goods, rugs, carpets, etc., sale of.	1 year.	100.00
Oysters:		
Retail.	1 year.	6.00
Wholesale.	1 year.	25.00
Oyster stand.	1 year.	5.00
Packing house, company, branch, or agent soliciting orders for or selling certain meats, packing-house products, etc., if principal articles dealt in.	1 year.	250.00
Meats, wholesale.	1 year.	250.00
Paint manufacturer.	1 year.	10.00
Paints, oils, and leads used in painting trade, rate based on value of stock.	1 year.	9.00-45.00
Pants, or pants and overalls factory, rate based on number of workmen.	1 year.	18.75-30.00
Paper:		
Wholesale exclusively.	1 year.	50.00
In connection with other licensed business.	1 year.	25.00
Pawnbroker or jeweler doing pawnbroking business or selling deadly weapons, etc., in addition to jeweler's license.	1 year.	200.00
Peanut or pop-corn roaster, or dealer, if no other license tax is paid.	1 year.	10.00
Peddler:		
Canvassing or taking orders for certain articles, if title retained, or conditional sale made, and no other license tax paid.	1 year.	101.00
Itinerant, except as otherwise provided.	1 week.	5.00
Each additional week.		3.75
Resident, selling lunches, candy, and fruit from baskets on streets.	1 month.	1.00
1 year.		10.00
Occupying a fixed station.	1 month.	1.50
From wagon.	1 month.	2.50
1 year.		25.00

¹ 1 per cent of gross sales of merchandise of all kinds during preceding year.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Penny arcade.	1 year.	\$60.00
Phosphate chemical company, manufacturing patent medicine.	1 year.	25.00
Photographer, etc.	1 year.	25.00
Having no licensed studio.	1 week.	5.00
Photographic supplies, cameras, kodaks, etc.	1 year.	12.50
Physician, surgeon, osteopath, etc., rate based on gross income.	1 year.	6.00-100.00
Physician, transient, or vendor of spectacles, patent medicines, etc.	1 week.	31.25
With music or tricks to attract crowd.	1 week.	62.50
Piano or organ dealer, or agent exclusively, rate based on number of instruments in stock.	1 week.	25.00-100.00
Piano or other musical instrument operated by power not manual, in place other than music store.	1 year.	25.00
Pictures and picture frames, or either.	1 year.	12.50
File driver.	1 year.	30.00
Pistol or rifle gallery.	1 year.	25.00
Playing cards, sale of.	1 year.	5.00
Plumber or pipe fitter:		
Selling fixtures or conducting shop.	1 year.	50.00
All other, rate based on number of employees.	1 year.	20.00-25.00
Pottery or earthenware, dealer.	1 year.	12.50
Poultry and eggs, retail:		
If principal business.	1 year.	20.00
If stock not exceeding \$50, in connection with 1 other licensed business.	1 year.	7.50
If stock not exceeding \$50, in connection with 2 or more other licensed businesses.	1 year.	5.00
Poultry food, agent or dealer, retail.	1 year.	5.00
Pressing or clothes cleaning, proprietor or agent.	1 year.	15.00
Printer, job, or solicitor of printing work, rate based on gross annual income.	1 year.	10.00-25.00
Produce, including eggs, butter, poultry, vegetables, fruit, etc.		
Wholesale and retail, rate based on class.	1 year.	50.00-75.00
Retail only.	1 year.	25.00
Public bath, each tub.	1 year.	1.00
Public hall.	1 year.	15.00
If coffee is served, rate based on charge.	1 year.	25.00-50.00
Pulp plaster factory, or office thereof in city.	1 year.	37.50
Railroad sleeping-car company, operating in city.	1 year.	50.00
Real estate business, selling, renting or negotiating loans on, rate based on income.	1 year.	25.00-50.00
Ready investment company.	1 year.	62.50
Restaurant or café, rate based on charge for ordinary meal.	1 year.	25.00-50.00
Roofing material, manufacturer or dealer.	1 year.	25.00
Roofing of certain kinds, putting on.	1 year.	25.00
Roof painting, not in connection with other business.	1 year.	5.00
Rubber stamp dealer.	1 year.	6.00
Safety deposit vaults, leasing compartments in.	1 year.	25.00
Sail or awning maker.	1 year.	10.00
Sand or gravel dealer.	1 year.	25.00
Saw or planing mill, owner or agent taking orders or delivering or having office in city.	1 year.	60.00
Scavenger.	1 year.	10.00
Seed dealer, rate based on value of stock.	1 year.	2.50-15.00
Selling any article in city with exhibition in connection.	1 week.	62.50
Sewer or drain-pipe, dealer other than plumber.	1 year.	15.00
Sewing machine company, or agent thereof, if principal stock.	1 year.	62.50
Sewing machines, if not principal stock, dealer.	1 year.	25.00
Sewing machine repairing.	1 year.	10.00
Shingle mill, taking orders or delivering, or having office in city.	1 year.	25.00
Shipping master.	1 year.	100.00
Ship chandler, dealer or agent thereof.	1 year.	75.00
Shell, marine or other curio dealer.	1 year.	5.00
Shipper or buyer of vegetables, etc., wholesale.	1 year.	75.00
Shoes and boots:		
Retail, rate based on value of stock.	1 year.	6.00-75.00
Wholesale.	1 year.	100.00
If not principal stock.	1 year.	80.00
Repair shop, with machine, other than ordinary sewing machine.	1 year.	15.00
Side show or exhibition of paintings, freaks, curiosities, etc.	1 week.	18.75
Sidewalk (cement) or curbing contractor, rate based on number of employees.	1 year.	25.00-50.00
Slot or vending machine.	1 year.	5.00
Sign painting.	1 year.	6.00
Skating rink.	1 year.	50.00
Soap works or factory.	1 year.	10.00
Soda fountain, rate based on capital invested.	1 year.	5.00-75.00
Soda water or other soft drinks, sale of in bottles.	1 year or less.	10.00
Stable:		
Livery or feed.	1 year.	37.50
Sale.	1 year.	25.00
Stationery:		
Retail, other than at bookstore.	1 year.	6.00
Wholesale.	1 year.	75.00
Stave manufacturer.	1 year.	60.00
Staves in the rough, wholesale.	1 year.	100.00
Steam railroad, rate based on gross earnings, on business within city to and from points within state.	1 year.	750.00-1,500.00
Stevodore, rate based on tonnage of vessels loaded.	1 year.	25.00-40.00
Stockyard proprietor or dealer taking orders for live stock in city.	1 year.	75.00
Stoves, cooking and heating, sale of except in hardware store, rate based on value of stock.	1 year.	5.00-30.00
Street railroad.	1 year.	1,500.00

SPECIFIED SOURCES OF REVENUE—ALABAMA.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MOBILE—Continued.		
Suit or clothing club, or agent or solicitor thereof, for the purpose of supplying clothing by lot.	1 year.	\$150.00
Tailor:		
Merchant.	1 year.	50.00
Without stock.	1 year.	15.00
Taxicab, operated from garage, office, or stand.	1 year.	7.75
Telegraph company, messages to or from points within state.	1 year.	250.00
Telephone system, rate based on annual service charge.	1 year.	500.00-2,000.00
Long-distance, service from city to any points within state.	1 year.	500.00
Theater, rate based on amount of admission charge.	1 year.	200.00-250.00
Additional, each person, firm, etc., advertising on curtain.	1 year.	25.00
Theatrical, musical or similar exhibition.	1 week.	25.00
Tile dealer, layer, or manufacturer.	1 year.	25.00
Timber inspector.	1 year.	12.50
Timber or lumber, wholesale.	1 year.	125.00
Tinsmith, sheet-iron worker, or shiler, rate based on number of workmen.	1 year.	15.00-25.00
Tinware, sale of, except by tinsmith or in hardware store.	1 year.	6.00
Tobacconist:		
Retail, rate based on value of stock.	1 year.	6.00-45.00
Wholesale.	1 year.	60.00
If principal stock is not tobacco or cigars.	1 year.	25.00
Additional for cigar, tins.	1 year.	10.00
Toilet or towel supply company.	1 year.	10.00
Toy dealer, rate based on value of stock.	1 year.	5.00-18.75
Trading stamps, coupons, or books for premiums or discounts on cash purchases, issuing, each.	1 year.	312.50
Transfer or baggage company.	1 year.	20.00
Additional operating storage warehouse, rate based on gross storage receipts.	1 year.	10.00-40.00
Transient book canvasser.	1 week.	18.75
Transient merchant, salesman, etc., selling to other licensed merchants or manufacturers, if goods delivered when sale made.	1 week.	31.25
Trunk and valise manufacturer or dealer, rate based on number of employees.	1 year.	15.00-25.00
Trunks, valises, hand bags, etc., sale of, if not principal stock.	1 year.	6.00
Typewriters and supplies, sale of.	1 year.	50.00
Typewriter supplies, if no other license tax is paid.	1 year.	6.00
Undertaker.	1 year.	50.00
Additional for each carriage kept.	1 year.	1.00
Upholsterer.	1 year.	6.00
Vegetables, retail:		
Including fruits.	1 year.	50.00
Sold in otherwise licensed store, not including fruits.	1 year.	5.00
Veneering plant.	1 year.	37.50
Veterinary surgeon.	1 year.	20.00
Vulcanizing.	1 year.	10.00
Wall paperer or decorator.	1 year.	12.50
Water heater agent.	1 year.	25.00
Water, sale of to water craft.	1 year.	50.00
Wharfinger for steamboats or ocean vessels or their cargoes.	1 year.	250.00
Wheelwright, rate based on number of employees.	1 year.	15.00-25.00
Wild West show or like exhibition.	1 day.	75.00
Wireworker, gold or plated wire.	1 week.	6.50
Wood:		
Dealer in slab wood, shingle blocks, timber ends, drift wood, and refuse of woodworking mills.	1 year.	6.00
Yard, or dealer in hard woods, soliciting or delivering orders in city.	1 year.	18.75
Woodworking manufacturer, in city or having office in city, rate based on number of employees.	1 year.	25.00-75.00
Writing on cards, glass, or like pursuits.	1 week.	6.50
Yeast dealer, exclusively.	1 year.	31.25

MONTGOMERY.

Abstracts of titles, including privilege of negotiating loans on real estate.	1 year.	\$100.00
Accountant or auditor.	1 year.	20.00
Adding machine, agent, solicitor, or dealer.	1 year.	50.00
Advertising:		
Agent contracting for.	1 year.	10.00
Device, operating or owning.	1 year.	15.00
In street cars.	1 year.	200.00
On streets, by parading with banners or music.	1 year.	25.00
In theaters, motion-picture houses, etc., by stereopticon or the like.	1 month.	5.00
In theaters, motion-picture houses, etc., by stereopticon or the like.	1 week.	2.00
In theaters, motion-picture houses, etc., by stereopticon or the like.	1 year.	50.00
Agency:		
Having office in city but representing business in another part of state.	1 year.	50.00
To conduct special sales.	1 year.	50.00
Or other business not otherwise provided for.	1 year.	50.00
Architect, except for first 3 years in practice or superintendent of building, or both.	1 year.	20.00
Artificial stone, manufacturer or dealer, or cement or similar worker.	1 year.	25.00
Athletic club.	1 year.	10.00
Attorney, except for first 3 years in practice.	1 year.	20.00
Auctioneer, except at judicial executors' or guardians' sales.	1 year.	50.00
	1 day.	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MONTGOMERY—Continued.		
Automobiles:		
Accessories, dealer, rate based on value of stock.	1 year.	\$25.00-\$450.00
Dealer or solicitor.	1 year.	50.00
Garage for storage.	1 year.	50.00
If conducted by licensed automobile dealer.	1 year.	25.00
Motor or truck, etc., for hire.	1 year.	35.00
Repair shop.	1 year.	25.00
Taxicab, omnibus, etc.	1 year.	25.00
If usual charge less than 25 cents per passenger.	1 year.	100.00
Awnings, manufacturing or erecting.	1 year.	15.00
Bagging or ties, or both, sale of, if principal stock.	1 year.	25.00
Bags, cloth or jute, new or secondhand, wholesale, if principal stock.	1 year.	25.00
Bakery.	1 year.	40.00
Additional, each horse-drawn wagon.	1 year.	10.00
Additional, each mechanically propelled vehicle.	1 year.	20.00
Bail, concert, or musical entertainment.	1 entertainment.	5.00
Bank or dealer in exchange, rate based on amount of capital, surplus, and undivided profits.	1 year.	10.00-200.00
Barber shop, each chair.	1 year.	5.00
Barrel factory.	1 year.	50.00
Baseball machine.	1 machine.	2.50
Basket factory.	1 year.	25.00
Billards, each table.	1 year.	12.50
Billposting or bill distributing or tacking signs, except for licensed merchants.	1 year.	25.00
Itinerant.	1 year.	10.00
Birds or other pets, dealer.	1 year.	5.00
Blacksmith or horseshoer, each forge.	1 year.	10.00
Blue prints or maps, maker of.	1 year.	25.00
Bondsman, judicial or court.	1 year.	50.00
Books, maps, periodicals, pictures, and paintings, or stationery, canvassing for or selling or delivering.	1 year.	25.00
6 months.	6 months.	15.00
3 months.	3 months.	10.00
1 year.	1 year.	4.00
Bootblack, each chair.	1 year.	10.00
Stand on wheels or inclosed.	1 year.	100.00
Bowie knives or dirks, dealer.	1 year.	10.00
Bowling, box ball, teppins, etc.	1 year.	25.00
Alley or track.	1 year.	10.00
Each additional alley or track.	1 year.	10.00
Brick:		
Dealer or agent thereof.	1 year.	50.00
Maker, each plant.	1 year.	50.00
Maker or agent thereof, soliciting orders or delivering brick not made in city or within its police jurisdiction.	1 year.	75.00
Broker, selling from cars goods shipped into city and not taken by consignee.	1 year.	25.00
Builder or contractor.	1 year.	120.00
Building and loan association.	1 year.	50.00
Candy:		
Manufacturer, rate based on value of stock.	1 year.	50.00-500.00
Operating or selling on streets.	1 year.	10.00
Cane, knife, or plate, board, etc., operating.	1 year.	100.00
Canning factory, fruit or vegetable, or both.	1 year.	1.00
Card or sign writer.	1 year.	10.00
Operating on streets, etc.	3 months.	5.00
Cash register, dictaphones or like devices, agent, solicitor, or dealer.	1 year.	50.00
Cattle, sheep, goats, etc., dealer.	1 year.	25.00
Cemetery company or agent having office in city.	1 year.	100.00
Chiropodist.	1 year.	10.00
With bath in connection.	1 year.	25.00
Check room.	1 year.	10.00
Cigarettes, dealer.	1 year.	5.00
Cigars:		
Store or factory, rate based on value of stock.	1 year.	25.00-450.00
Dealer in connection with other business, rate based on value of stock.	1 year.	5.00-15.00
Circulars, distributing.	1 year.	10.00
Circus, menagerie, or museum under same canvas, or parade of either:		
Within city, if a lmission charge less than 25 cents and no charge for reserve seat.	1 day.	100.00
Extra charge of 25 cents or less for reserved seat.	1 day.	125.00
Admission charge more than 25 cents and extra charge for reserved seat.	1 day.	300.00
Each additional day.	Each additional day.	75.00
Side show accompanying above.	1 day.	20.00
Without city but within its police jurisdiction.	1 day.	50.00
Additional for any side show accompanying.	1 day.	20.00
Civil engineer except for first 3 years in practice.	1 year.	20.00
Claïroyant, fortune teller, astrologist, phrenologist, medium, or palmist, etc.	1 month.	50.00
Cleaning, carpets, rugs, etc., other than vacuum cleaning.	1 year.	5.00
Cleaning and pressing:		
Pressing clothes only.	1 year.	10.00
Cleaning, pressing, including privilege of repairing and altering clothes.	1 year.	25.00
Cleaning and dyeing establishment, including all of above specified privileges without additional license.	1 year.	40.00
Clothing, to be made without city, taking orders for, by sample, and maintaining office in city.	1 year.	50.00

1 Plus one-fourth of 1 per cent of amount of each contract.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MONTGOMERY—Continued.		
Coal or coke, or both, dealer:		
With yard in city, an 1 stock of at least \$1,000...	1 year.....	\$50.00
Without yard, stock of \$1,000.....	1 year.....	100.00
Without yard outside city, but taking orders and delivering in city.....	1 year.....	50.00
Retailing of coal in lots of quarter ton or less or wood in lots of quarter cord or less.....	1 year.....	15.00
Coffee roaster.....	1 year.....	15.00
Cold storage.....	1 year.....	50.00
Collecting agency.....	1 year.....	20.00
Commercial broker, residing and having office in city.....	1 year.....	50.00
Corrage factory.....	1 year.....	50.00
Cotton:		
Broker or buyer.....	1 year.....	100.00
Buying by license merchant except for purpose of trade.....	1 year.....	25.00
Buying on streets.....	1 year.....	50.00
Compress.....	1 year.....	120.00
Factory.....	1 year.....	125.00
Gin or press, or both.....	1 year.....	50.00
Pickery.....	1 year.....	50.00
Warehouse.....	1 year.....	50.00
Cottonseed-oil products, manufacturing or selling at wholesale.....	1 year.....	25.00
Cracker factory, or agent thereof, in city, rate based on value of stock.....	1 year.....	50.00-500.00
Credit association, local, supplying information or collecting accounts for members only.....	1 year.....	20.00
Dairy:		
More than 1 cow and not more than 10.....	1 year.....	7.50
More than 10 cows.....	1 year.....	15.00
Additional, each cow more than 20.....	1 year.....	.50
Sale of milk, from cows not owned or used by dealer.....	1 year.....	10.00
Additional, each horse-drawn vehicle.....	1 year.....	10.00
Additional, each mechanically propelled vehicle.....	1 year.....	10.00
Dance hall.....	1 year.....	50.00
Dealer in goods, having no place of business in city, or drummer selling goods to other than merchants dealing in same line, or person renting room to display goods, selling by sample.....	1 year.....	100.00
Debiture company or agency.....	1 year.....	500.00
Dentist, except for first 3 years in practice.....	1 year.....	20.00
Detective agency.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	100.00
Doctor, except for first 3 years in practice.....	1 year.....	20.00
Dog and pony show, including right to parade.....	1 week.....	100.00
Domino tables, each set of dominoes in public place.....	1 day.....	25.00
Electrical engineer, except for first 3 years in practice.....	1 year.....	5.00
Electrician or electrical contractor.....	1 year.....	20.00
Electric light or power company.....	1 year.....	50.00
Employment bureau.....	1 year.....	1,000.00
Express company with office in city.....	1 year.....	10.00
Express company with office in city.....	1 year.....	500.00
Feather dealer or renovator.....	1 year.....	10.00
Fertilizer, manufacturer, mixer, agent, or dealer, rate based on number of tons sold or disposed of.....	1 year.....	12.50-250.00
Fireworks, wholesale or retail, each place of business.....	1 year.....	50.00
Florist, dealer, flowers or plants, or agent thereof.....	1 year.....	50.00
Amateur.....	1 year.....	15.00
Flour or grist mill, each pair of stones or equal capacity of roller system.....	1 year.....	20.00
Flying jenny, merry-go-round, etc.....	1 year.....	100.00
1 month.....	1 month.....	25.00
1 week.....	1 week.....	10.00
Fruit:		
Peddling, on streets with hand basket.....	1 year.....	10.00
With wagon, hand cart, or other vehicle.....	1 year.....	100.00
Stand, including privilege of selling cigars and cigarettes.....	1 year.....	50.00
Store.....	1 year.....	30.00
Trees, sale of.....	1 year.....	10.00
Furniture and musical instruments, dealer, rate based on value of stock.....	1 year.....	65.00-275.00
Furniture packer or shipper and storer, if not otherwise licensed.....	1 year.....	25.00
Gas company.....	1 year.....	1,000.00
Gasoline, retail, each tank station.....	1 year.....	10.00
Gravel or sand, or both, dealer delivering in city.....	1 year.....	15.00
Green goods dealer:		
Fresh fish, oysters, poultry, and celery.....	1 year.....	50.00
Fresh meats, spare ribs, sausage, and poultry.....	1 year.....	50.00
Oysters.....	1 year.....	50.00
3 months.....	3 months.....	15.00
Packer, packing house, proprietor, or wholesale dealer of like character.....	1 year.....	200.00
Other wholesale dealer.....	1 year.....	100.00
Hairdresser.....	1 year.....	5.00
Hall, public, used for balls, concerts, or other entertainments, except theatrical.....	1 year.....	50.00
Hat cleaner or renovator.....	1 year.....	10.00
If stock carried, or hats remade and sold.....	1 year.....	25.00
Horse or mule dealer, except dealer in stock of his own raising.....	1 year.....	100.00
Horses and other animals, clipping hair from.....	1 year.....	10.00
Hotel, rate based on number of rooms.....	1 year.....	25.00-250.00
House mover.....	1 year.....	25.00
Huckster, chickens, eggs, or vegetables, or all, except holder of stall in city market operating only 1 huckster wagon.....	1 year.....	10.00

¹ Plus 1 cent per bale on cotton on which storage or demurrage is charged.

² Plus 1½ cents on each bale stored.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MONTGOMERY—Continued.		
Ice:		
Factory, rate based on capacity.....	1 year.....	\$25.00-\$60.00
Peddler or person selling from wagon.....	1 year.....	15.00
Ice cream:		
Manufacturer, selling at retail.....	1 year.....	40.00
Wholesale with privilege of selling at retail.....	1 year.....	65.00
Peddler.....	1 year.....	10.00
Saloon.....	1 year.....	25.00
Installment plan, selling goods on, rate based on value of stock.....	1 year.....	65.00-275.00
Insurance:		
Fire or marine, on each \$100 or major fraction thereof, of gross premiums on policies issued for preceding year in city and police jurisdiction thereof, less premiums returned.....	1 year.....	\$4.00
Mutual aid association with sick, accident, or death benefits.....	1 year.....	10.00
All other, except fraternal.....	1 year.....	20.00
Additional on each \$100 or major fraction thereof, of gross premiums on policies issued during preceding year to citizen of city and police jurisdiction thereof, less premiums returned.....	1 year.....	1.00
Iron safes, agent or dealer.....	1 year.....	25.00
Itinerant dealer in goods, other than medicines, if stock not exceeding \$500.....	1 year.....	100.00
Jack, stud, or bull, keeping.....	1 year.....	25.00
Jewelry, cheap, and trinkets, vender.....	1 year.....	25.00
Junk:		
Hides and furs, dealer.....	1 year.....	15.00
Old castings and metals, waste paper, rags, etc., dealer.....	1 year.....	200.00
Additional, each wagon.....	1 year.....	10.00
Old iron, waste paper, rags, etc., collector not operating licensed shop, each wagon.....	1 year.....	10.00
Lanndry, except for family washings.....	1 year.....	50.00
Additional each wagon or truck, more than 4.....	1 year.....	12.50
Agent for steam or public laundry, soliciting work within the city.....	1 year.....	50.00
Locksmith or trunk repairer or both.....	1 year.....	15.00
Lodging or boarding house receiving transients, 10 rooms or less.....	1 year.....	10.00
Each additional room.....	1 year.....	1.00
Lumber and shingle dealer.....	1 year.....	50.00
Lunch stand, without meals at tables, rate based on number of stools.....	1 year.....	10.00-35.00
Machinery, soliciting or taking orders for.....	1 year.....	35.00
Machine shop, power, rate based on number of hands employed.....	1 year.....	25.00-40.00
Manicurist.....	1 year.....	5.00
Manufacturer, not otherwise specified.....	1 year.....	50.00
Marble yard or marble or stone dealer.....	1 year.....	25.00
Masseur.....	1 year.....	5.00
Mattress manufacturer.....	1 year.....	25.00
Renovator or repairer.....	1 year.....	5.00
Medicine:		
Manufacturer other than licensed druggist.....	1 year.....	50.00
Transient vender or physician.....	1 month.....	100.00
With music or theatrical performance, etc.....	1 month.....	350.00
Mercantile reporting agency making credit reports or collections.....	1 year.....	75.00
Merchant, not otherwise specified, rate based on average value of stock during preceding year.....	1 year.....	5.00-450.00
Additional if for department store.....	1 year.....	150.00
Additional if restaurant for public on premises.....	1 year.....	10.00
Messenger service.....	1 year.....	5.00
Money lender or broker:		
Lending money, negotiating loans, dealing in assignments of wages, salaries, etc., each place of business.....	1 year.....	200.00
Lending money on personal property in amounts not greater than \$100 and not as advances to make crops or to secure sale of real estate or chattels.....	1 year.....	200.00
Negotiating loans on real estate.....	1 year.....	75.00
Monuments, tombstones, or statuary, soliciting or taking orders for.....	1 year.....	20.00
Motorcycles or accessories, or both, dealer.....	1 year.....	15.00
Multigraphing, mimeographing, etc.....	1 year.....	10.00
Musician, street, or organ grinder, each instrument.....	1 month.....	5.00
Newspaper:		
Evening, daily.....	1 year.....	150.00
With Sun-day edition.....	1 year.....	200.00
Morning, daily.....	1 year.....	250.00
Weekly.....	1 year.....	25.00
Additional for job office or engraving, or both.....	1 year.....	25.00
News stand or news depot.....	1 year.....	15.00
Oil:		
Company or agency having stationary tanks for receiving or storing.....	1 year.....	400.00
Without such tanks but selling in original packages.....	1 year.....	110.00
Mill, or mill of like kind, using motive power, if located in city or any business transacted in city.....	1 year.....	250.00
Peddler, kerosene or illuminating oil, each wagon or person peddling.....	1 year.....	25.00
Refinery, using steam or other motive power, rate based on capacity.....	1 year.....	25.00-100.00
Optician, optometrist, refractionist, or oculist.....	1 year.....	25.00
1 month.....	1 month.....	10.00
Osteopath.....	1 year.....	20.00

³ New company, flat minimum license of \$100 adjusted at end of year.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MONTGOMERY—Continued.		
Overall manufacturer.....	1 year.....	\$50.00
Painter, house, sign, or fresco, or paper hanger, or all.....	1 year.....	15.00
Paper hanger, taking contracts.....	1 year.....	10.00
Pawnbroker.....	1 year.....	300.00
Peanut, pop-corn, or chestnut roaster, or all, on streets.....	1 year.....	25.00
	6 months.....	15.00
Peddler, not otherwise specified.....	1 year.....	100.00
	3 months.....	50.00
Photograph gallery or establishment of like kind.....	1 year.....	25.00
Photographer.....	1 month.....	10.00
Photograph, film developer only.....	1 year.....	10.00
Pianos:		
Person selling by sample or otherwise, having no regular place of business in city.....	1 year.....	100.00
	6 months.....	60.00
Tuner or repairer, if no other license issued.....	1 year.....	10.00
Pictures, paintings, charts, etc., taking orders for enlargement and sale of.....	1 year.....	25.00
Pistols and pistol cartridges:		
Dealer in both, including right to sell bowie knives, dirks, and fireworks.....	1 year.....	150.00
Dealer in either.....	1 year.....	100.00
Planing mill, etc., power, rate based on number of hands employed.....	1 year.....	25.00-40.00
In connection with sash, door, and blind factory.....	1 year.....	75.00
Plating, if principal business.....	1 year.....	10.00
Playing cards, dealer.....	1 year.....	2.50
Plumber.....	1 year.....	50.00
Additional, if carrying stock in excess of \$250, rate based on value of stock.....	1 year.....	15.00-450.00
Pool, each table.....	1 year.....	25.00
Printer, job:		
Using linotype or like machine, rate based on number of such machines used.....	1 year.....	75.00-100.00
Not using such machine.....	1 year.....	50.00
Doing his own work.....	1 year.....	20.00
Additional, if stock of supplies carried, rate based on value of stock.....	1 year.....	50.00-450.00
Produce or fruit, or both, dealer, wholesale.....	1 year.....	50.00
Railroad:		
Commissary, each car from which sales are made within city limits.....	1 year.....	100.00
Company, with office in city, on intrastate business.....	1 year.....	1,000.00
Real estate agent or firm of 2 members.....	1 year.....	50.00
Each additional firm member.....	1 year.....	25.00
Real estate and land company, selling its own property and maintaining office in city.....	1 year.....	100.00
Repairing electric machinery.....	1 year.....	15.00
Repair shop:		
Bicycle, gun and pistol.....	1 year.....	15.00
Clock and watch.....	1 year.....	10.00
Harness, repairing and making.....	1 year.....	10.00
Old furniture.....	1 year.....	7.50
Shoe repairing—		
By hand.....	1 year.....	2.50
By motor power.....	1 year.....	10.00
Stove.....	1 year.....	2.50
Umbrella.....	1 year.....	2.50
Restaurant, rate based on charge for meal.....	1 year.....	35.00-50.00
Rubber balloons, street dealer.....	1 month.....	5.00
Rubber stamps and stencils.....	1 year.....	5.00
Safety vaults, leasing compartments in.....	1 year.....	25.00
Salvage, handling goods damaged or included with goods damaged by fire or water, or bankrupt stock.....	1 year.....	150.00
Sand or gravel, or both, if delivered in city, dealer.....	1 year.....	15.00
Sash and blind factory.....	1 year.....	40.00
In connection with planing mill.....	1 year.....	75.00
Sausage manufacturer, other than licensed butcher.....	1 year.....	25.00
Sawmill.....	1 year.....	25.00
Sewing-machine dealer.....	1 year.....	75.00
In connection with other business.....	1 year.....	25.00
Shingle dealer, other than licensed lumber dealer.....	1 year.....	20.00
Shooting gallery or like contrivance.....	1 year.....	50.00
	3 months.....	25.00
	1 month.....	10.00
Skating rink.....	1 year.....	25.00
	6 months.....	15.00
Slaughterhouse.....	1 year.....	350.00
Sleeping-car company.....	1 year.....	10.00
Slot machine, rate based on denomination of coin used.....	1 year.....	2.00-15.00
Soda water, etc.:		
Bottled soda water, or other soft drinks, retail.....	1 year.....	10.00
In connection with other business.....	1 year.....	5.00
Fountain for soda waters, or other soft drinks, based on amount of investment.....	1 year.....	25.00-45.00
Fountain supplies, including extracts or sirups, wholesale dealer or agent therefor.....	1 year.....	25.00
Selling ice cream in connection with drinks.....	1 year.....	5.00
Manufacturer, or agent therefor, of drinks containing stimulants or narcotics, each machine or filler set up—		
Automatic.....	1 year.....	300.00
Not automatic.....	1 year.....	75.00
Manufacturer or bottler of soft drinks not containing stimulants or narcotics.....	1 year.....	50.00
Special healer, except physician licensed by state.....	1 year.....	50.00
	1 week.....	25.00
Spectacle or eyeglass dealer.....	1 year.....	25.00
	1 month.....	10.00

Plus one-half of 1 per cent of value of such goods in excess of \$1,000.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MONTGOMERY—Continued.		
Stable:		
Boarding horses and mules.....	1 year.....	\$50.00
Livery and boarding, including privilege of dealing in horses and mules.....	1 year.....	100.00
Additional for hiring carriages or hacks for funerals or weddings, etc., each 1-horse or 2-horse vehicle, respectively.....	1 year.....	5.00-10.00
Livery-stable keeper, boarding, transfer company or hauling and grading contractor, each business engaged in.....	1 year.....	50.00
Additional, each vehicle drawn by animals, rate based on number of animals used.....	1 year.....	5.00-15.00
Additional, each automobile, grading or ditching machine.....	1 year.....	20.00
Steam fitter.....	1 year.....	25.00
Stenographer employing 1 or more assistants.....	1 year.....	25.00
Stock and bond broker.....	1 year.....	25.00
Stockyard or pen.....	1 year.....	10.00
Street railway.....	1 year.....	2,000.00
Sugar or sirup refinery, or both.....	1 year.....	100.00
Surgeon, except for first 3 years in practice.....	1 year.....	20.00
Tailor, merchant, carrying samples in a piece and selling garments made in city, rate based on value of stock.....	1 year.....	10.00-450.00
Telegraph company, having office in city.....	1 year.....	\$125.00
Telephone company:		
Local exchange.....	1 year.....	300.00
Additional, long-distance service in connection, more than 25 miles from city.....	1 year.....	150.00
Long-distance system, conversations from and to points without city but within state.....	1 year.....	150.00
Theater, concert, etc., tickets, broker or speculator.....	1 year.....	500.00
Theater or moving-picture show or electrical theater, rate based on admission charge.....	1 year.....	100.00-200.00
Theatrical performance.....	1 performance.....	5.00
Tin work, person contracting for, unless licensed as contractor.....	1 year.....	15.00
Towel-supply company.....	1 year.....	10.00
Typewriters, sale of.....	1 year.....	25.00
Undertaker.....	1 year.....	25.00
Additional, if carrying stock, rate based on value of stock.....	1 year.....	5.00-450.00
Vacuum cleaner, propelled by own power or horse-drawn.....	1 year.....	25.00
Otherwise propelled.....	1 year.....	10.00
Vehicles:		
Delivery vehicle, etc., not operated in connection with licensed business.....	1 year.....	25.00
Delivery wagon or package delivery company delivering small packages.....	1 year.....	25.00
Drays, horse-drawn, rate based on number of horses used.....	1 year.....	10.00-35.00
Hack or coach, horse-drawn, rate based on number of horses used.....	1 year.....	15.00-25.00
Omnibus or trolley.....	1 year.....	40.00
Vehicle maker or repairer, each forge set up.....	1 year.....	10.00
Veterinarian.....	1 year.....	20.00
Vinegar and cider manufacturer or agent therefor.....	1 year.....	25.00
Wagon yard.....	1 year.....	10.00
Warehouse, storage, except cotton.....	1 year.....	50.00
Weighing machine, lung tester, device for throwing balls at figures, etc.....	1 year.....	50.00
	3 months.....	15.00
Wienerwurst, etc., peddler:		
In bucket.....	1 year.....	15.00
With cart.....	1 year.....	20.00
With 1-horse wagon.....	1 year.....	30.00
Wild West or like show.....	1 day.....	200.00
Side show accompanying above.....	1 day.....	20.00
Wood, wholesale, in lots of more than quarter cord.....	1 year.....	25.00

* Plus 1½ per cent of gross receipts on intrastate business in excess of \$3,000 during preceding year.

3.—GENERAL LICENSE TAXES.

The following general license taxes are collected in the three cities of Alabama, 60 per cent for the benefit of the state and 40 per cent for the benefit of the city in which collected.

KIND OF LICENSE.	Period.	License rate.
Automobile or motor car:		
Private—		
Gasoline, rate based on horsepower.....	1 year.....	\$7.50-\$20.00
Electric.....	1 year.....	12.50
Steam.....	1 year.....	15.00
Commercial—		
Passenger, rate based on capacity and route.....	1 year.....	25.00-60.00
Other—		
Under 40 horsepower.....	1 year.....	(*)
40 horsepower and over.....	1 year.....	25.00
Motorcycle.....	1 year.....	3.00
With side car.....	1 year.....	5.00

* Same rates as private.

In addition to the above licenses, the city of Mobile taxes bicycles 50 cents, each, per year.

4.—LICENSE TAXES ON DOGS.

In Birmingham and Mobile there are license taxes of \$1 on each dog.

ARKANSAS.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Little Rock 65 per cent of the cost of opening, grading, and paving streets and alleys, and setting curbs, and the entire cost of constructing sidewalks and sewers is assessed against benefited property.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in Little Rock.

b.—Collected with issue of license.

The following statement shows for Little Rock the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LITTLE ROCK.		
Advertising:		
By horse, vehicle, or street car, except in interior of street car.	1 day	\$5.00
With drum or music.	1 day	10.00
By magic lantern.	1 week	5.00
Auctioneer.	1 year	60.00
	1 week	5.00
Billiards or pool, each table.	1 year	20.00
Baseball, indoor.	1 month	5.00
Boarding house, public, if transients entertained.	1 year	2.50
Chauffeur, public.	1 year	5.00
Dance.	1 entertainment.	5.00
	1 entertainment.	15.00
Masked.		
Doctor:		
Corn, except resident having established place of business.	1 month	5.00
Itinerant or transient.	1 week	50.00
Selling medicine, in tent or room.	1 month	50.00
	1 week	20.00
From stand or wagon.	1 week	50.00
	1 day	10.00
Additional for gifts in connection with sales from stand.	1 month	25.00
Drummer for hotel, boarding house, bathhouse, or doctor.	1 year	15.00
Exhibitions, etc.:		
Balloon ascension.	1 exhibition	5.00
Curiosities in tent or room.	1 month	0.00
	1 day	6.00
Horoscopic views, night telescope, phonograph, magnifying glass, and the like, not otherwise provided for, 1 instrument.	1 month	10.00
	1 week	5.00
Each additional instrument.	1 month	2.00
	1 week	1.00
Magic lantern or panoramic scenes.	1 month	30.00
	1 exhibition	6.00
Museum of anatomy.	1 month	25.00
	1 week	10.00
Rope walker.	1 exhibition	5.00
Strength or skill, not otherwise provided for.	1 exhibition	5.00
Trick animal in tent, room, or on street.	1 month	10.00
	1 day	2.00
Flying jenny.	1 month	25.00
	1 week	10.00
Hotel or rooming house, each guest room.	1 year	.50
Jitney, 5 passengers.	1 year	36.00
More than 5 passengers.	1 year	60.00
Junk dealer:		
Hides, furs, wool, paper, rags, scrap iron, brass, rubber, copper, etc., not more than 2 wagons used.	1 year	50.00
Each additional wagon.	1 year	5.00
Secondhand wearing apparel.	1 year	15.00
Secondhand furniture and household goods.	1 year	25.00
Labor agency.	1 year	25.00

KIND OF BUSINESS LICENSED.	Period	License rate.
LITTLE ROCK—Continued		
Laundry or towel supply, each wagon or automobile	1 year	\$3.00
Lunch stand, rate based on number of stools or chairs.	1 year	5.00-25.00
Street stand or wagon.	1 month	10.00
Lung tester, muscle developer, lifting, pulling, or striking machine, etc.	1 month	10.00
	1 week	5.00
Natorium.	1 year	25.00
Outery or spiel stand.	1 day	2.50
Additional for gifts in connection with sales.	1 month	25.00
Pawnbroker.	1 year	600.00
Peddler:		
Balloons.	1 month	10.00
	1 week	5.00
	1 day	2.00
Books (except Bibles).	1 month	5.00
Clothes and suitings.	1 month	25.00
Clothes, selling and taking measure for delivery.	1 year	50.00
Coal oil or gasoline, each wagon.	1 month	5.00
Dry goods.	1 month	15.00
	1 week	5.00
Fruit.	1 month	5.00
Groceries.	1 month	5.00
Household goods.	1 month	15.00
	1 week	5.00
Ice, coal, or wood.	1 month	1.00
Icccream.	1 month	20.00
Images or statuary.	1 month	5.00
Jewelry.	1 week	10.00
Meat, except own product.	1 year	50.00
	6 months	30.00
	1 month	10.00
Medicines, selling for 50 cents or less per package.	1 month	10.00
Monogram enter.	1 month	5.00
Musical instruments.	1 month	10.00
Oysters.	1 month	5.00
Pictures or picture frames.	1 month	20.00
Prepared food.	1 month	3.00
Produce.	1 month	5.00
Recipes or formulas.	1 month	5.00
Soap or toilet articles.	1 month	15.00
	1 week	5.00
Spectacles.	1 month	10.00
	1 week	5.00
	1 day	2.00
Toys.	1 month	5.00
Not otherwise provided for, rate based on price of article sold.	1 month	3.00-10.00
Additional for gifts in connection with peddling.	1 day	10.00
Pop-corn stand.	1 month	3.00
Prize packages.	1 day	5.00
Public weigher.	1 year	15.00
Real estate dealer, 1 salesman.	1 year	40.00
Each additional salesman.	1 year	10.00
Restaurant.	1 year	25.00
Seissors grinder.	1 year	5.00
	1 month	1.00
Shooting gallery.	1 month	5.00
Skating rink.	1 month	10.00
Sprinkling wagon.	1 year	25.00
Show, etc.:		
Dog and pony, rate based on admission charge.	1 day	50.00-200.00
Circus or Wild West, with privilege of parade, if maximum admission charge \$1 or more.	1 day	250.00
Traveling or local show, concert, etc., with privilege of parade, not otherwise provided for.	1 day	25.00
Street parade advertising any show, not otherwise licensed.	1 parade	300.00
Stands on street or sidewalk or store door.	1 month	5.00
Taxicab.	1 year	36.00
Theater or moving-picture show, rate based on admission charge.	1 month	40.00-50.00
Umbrella mender, itinerant.	1 month	1.00
Vehicle, horse-drawn, for hire, rate based on kind of vehicle and number of horses.	1 year	2.50-15.00

3.—GENERAL LICENSE TAXES.

Motorcycles are taxed \$5 each per year.

Each vehicle for private use is taxed from \$1.50 to \$10 per year, the rate being based on the kind of vehicle or the number of horses used.

4.—LICENSE TAXES ON DOGS.

The annual license tax on each dog is \$1.50.

SPECIFIED SOURCES OF REVENUE—CALIFORNIA. CALIFORNIA.

I.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments for public improvements in California cities are generally made under a statute known as the Vrooman Act.

The entire cost of opening and grading streets, paving streets and alleys, setting curbs, and constructing sidewalks and lateral sewers is assessed against benefited property owners in Berkeley, Fresno, Los Angeles, Oakland, Sacramento, San Diego, San Jose, and Stockton.

In Los Angeles 100 per cent of the cost of constructing trunk sewers is assessed against the benefited property, in Pasadena 85 per cent, and in Oakland 50 per cent.

The entire cost of the erection of street lights in Los Angeles and of ornamental lights only in Fresno and Pasadena is assessed against the benefited property owners.

In addition to the improvements mentioned for Pasadena 100 per cent of the cost of opening streets and 85 per cent of the cost of paving streets and of making conduit improvements falls upon the benefited property as special assessments.

San Francisco assesses the property owners for the entire cost of opening streets and of constructing lateral sewers. Outlays for street grading, street and alley paving, curbing, sidewalks, parkings and parkways, and certain trunk sewers are assessed against property benefited on the basis of either 50 or 100 per cent, usually the latter, contingent upon the value of such property and the extent of the area benefited.

b.—For public services.

The cost of cutting weeds is assessed in full against property owners in Los Angeles, Pasadena, and Sacramento. The cost of recoiling streets and of caring for street parking in Pasadena and San Francisco is assessed on the same basis, except that in the latter an amount not to exceed one-half of the cost may be paid out of the general treasury.

Special assessments for street lighting are made against the property owners in the city of Los Angeles for an average of 85 per cent of the cost, the city at large assuming as its share the cost of one are light at each street intersection. Assessments for street lighting are levied also in Fresno and San Diego, the benefited property owners in the former city being assessed for the entire cost of current for electroliers during the first two years after their installation and in the latter for four-fifths of the cost of ornamental street lighting in certain lighting districts.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

The state collects taxes on gross earnings of public service corporations in lieu of all other taxes and turns over to the cities, on demand, an amount equal to what each city would have collected from such corporations located within such city, to cover payment of bonded indebtedness incurred prior to 1910 and interest thereon.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BERKELEY.		
Auctioneer.....	3 months.....	\$10.00
Automobile renting.....	1 year.....	2.50
Automobile repair and storage.....	1 year.....	25.00
Billboard.....	1 year.....	200.00
Billiards and pool.....	1 year.....	15.00
Bowling alley.....	3 months.....	10.00
Cigar store.....	1 year.....	15.00
Circus.....	1 day.....	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BERKELEY—Continued.		
Cleaning and dyeing, each vehicle.....	3 months.....	\$3.00
Dog show.....	1 day.....	25.00
Electrician.....	1 year.....	25.00
Fortune teller.....	1 year.....	150.00
Garbage, each wagon.....	1 month.....	10.00
Intelligence office.....	1 year.....	20.00
Junk dealer.....	1 year.....	20.00
Laundry, each vehicle.....	3 months.....	3.00
Livery stable.....	1 year.....	25.00
Merry-go-round.....	1 day.....	5.00
Museum.....	1 day.....	5.00
Musician, street.....	1 day.....	10.00
Oil and gasoline.....	1 year.....	25.00
Peddler.....	1 year.....	50.00
Plumber.....	1 year.....	25.00
Show, held in public hall.....	1 month.....	5.00
Solicitor.....	3 months.....	15.00
Vender, street.....	1 year.....	150.00

FRESNO.		
Advertising goods by music, dancing, gymnastics, jugglery, spectacular display, etc., on streets.....	1 day.....	\$25.00
Auctioneer.....	3 months.....	12.50
Auctioneer for itinerant merchant.....	1 day.....	50.00
Bankrupt, assigned or damaged goods, sale of.....	3 months.....	100.00
Bill and sign posting for advertising.....	3 months.....	10.00
Billiards, bagatelle or pool, each table.....	3 months.....	5.00
Bootblack stand:		
1 bootblack.....	3 months.....	15.00
Each additional bootblack.....	3 months.....	5.00
Bowling, each alley.....	3 months.....	7.50
Brokerage.....	3 months.....	15.00
Bull or jack, for breeding purposes.....	1 year.....	10.00
Carpet cleaning, machine stationed outside of building.....	1 year.....	20.00
Circus, caravan, menagerie, collection of animals, or acrobatic performance.....	1 day.....	125.00
Corn doctor.....	1 month.....	25.00
Daily paper, publishing.....	3 months.....	20.00
Dyeing or cleaning, or soliciting for same.....	3 months.....	5.00
Employment or intelligence office.....	3 months.....	5.00
Exhibiting or charging fee for use of microscope, lung or muscle tester, phonographic diversion, ball, knife or ring throwing, or any similar performance or diversion not otherwise specified.....	3 months.....	20.00
	1 week.....	10.00
	1 day.....	2.00
Exhibiting trained animals only.....	1 day.....	25.00
Feed mill.....	3 months.....	5.00
Feed yard.....	3 months.....	2.50
Flour mill or flour and feed mill.....	3 months.....	50.00
Flying horses or merry-go-round.....	1 year.....	100.00
	1 month.....	20.00
Funeral or undertaking parlor, rate based on monthly sales.....	3 months.....	5.00-50.00
Furnishing water.....	3 months.....	100.00
Furniture or grill factory.....	3 months.....	5.00
Handball court.....	3 months.....	5.00
Hospital or sanitarium, rate based on number of rooms.....	3 months.....	15.00-30.00
Hotel, rate based on number of rooms.....	3 months.....	6.00-25.00
Job printing.....	3 months.....	5.00
Laundry in city, operating; or laundry outside city, soliciting for; rate based on average gross monthly receipts.....	3 months.....	10.00-60.00
Livery, boarding or sale stable, rate based on average gross monthly receipts.....	3 months.....	5.00-10.00
Lodging house, rate based on number of rooms.....	3 months.....	4.00-15.00
Machine shop or boiler works.....	3 months.....	20.00
Manufacturing syphon soda, soda pop, and artificial mineral water, rate based on sales.....	3 months.....	7.50-15.00
Moving houses.....	1 year.....	25.00
Oil wagon, rate based on sales.....	3 months.....	5.00-25.00
Packing or preparing green or dried fruit, rate based on tonnage prepared.....	1 year.....	50.00-150.00
Parade of circus, caravan, menagerie, or collection of animals (for use of streets).....	1 day.....	50.00
Pawnbroker.....	3 months.....	25.00
Peddler:		
Blocks, shavings, or sawdust.....	1 year.....	15.00
Delicatessen.....	3 months.....	5.00
Fish.....	1 year.....	20.00
Meats from wagon.....	3 months.....	25.00
Photographs, etc., peddling tickets for, or soliciting orders for.....	3 months.....	50.00
Planing mill, if products are sold.....	3 months.....	25.00
Public scales for hire.....	3 months.....	2.50
Real estate broker.....	3 months.....	10.00
Restaurant, rate based on gross monthly business done.....	3 months.....	12.00-15.00
Sale of goods at fixed place of business, each branch, rate based on amount of sales:		
Retail.....	3 months.....	5.00-60.00
Wholesale.....	3 months.....	2.50-30.00
Secondhand dealer.....	3 months.....	25.00
Shooting gallery.....	3 months.....	10.00
Show of any panorama, figure, juggler, necromancer, magician, or wire or rope dancer, or sleight-of-hand performance, or other side show.....	1 day.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
FRESNO—Continued.		
Skating rink.....	1 year.....	\$100.00
Slaughterhouse peddling or delivering fresh meats to markets, rate based on average monthly sales.....	3 months.....	12.50-50.00
Soothsayer, astrologer, palmist, seer, mind reader, fortune teller, clairvoyant, spiritualist, or spirit medium.....	1 month.....	100.00
Stallion for breeding purposes, rate based on charge for season.....	1 day.....	10.00
Stock or produce exchange.....	1 year.....	10.00-25.00
Swimming tank or hammam or Turkish baths.....	1 year.....	100.00
Tailor shop, rate based on amount of monthly sales.....	3 months.....	15.00
Tamale house.....	3 months.....	5.00- 7.50
Theater, opera, concert, or exhibition of minstrels.....	3 months.....	7.50
Towel supply.....	1 year.....	100.00
Trading stamps or tickets, issuing and redeeming.....	3 months.....	30.00
Vehicles for hire:	1 month.....	20.00
Freight or other materials—	1 day.....	10.00
Each proprietor of vehicles drawn by animals, rate based on number of animals and vehicles.....	3 months.....	5.00
Each motor vehicle, rate based on carrying capacity per ton.....	3 months.....	5.00
Passenger, each vehicle except street car—	1 year.....	12.50-30.00
Drawn by animals.....	3 months.....	7.50
Motor-driven.....	1 day.....	2.00
3 months.....	3 months.....	10.00
1 day.....	1 day.....	2.00
Vender or traveling merchant:	1 year.....	25.00
Fruits, vegetables, etc.....	1 month.....	25.00
Minor articles of trade—	1 day.....	5.00
On foot.....	1 month.....	35.00
With wagon or cart.....	1 day.....	5.00
Warehouse or cold storage plant, rate based on business per year.....	3 months.....	7.50-30.00

LOS ANGELES.

Advertising:		
Billposting or sign advertising on—		
Billboards or signboards.....	3 months.....	\$50.00
Each additional 3 months.....	(1)	
Posts, fences, buildings, or other structures.....	1 month.....	10.00
1 day.....	1 day.....	1.00
Distributing samples or printed advertisements.....	3 months.....	6.00
1 day.....	1 day.....	.25
Stereopticon, biograph, or moving pictures, etc.....	1 month.....	5.00
Street cars, in or upon.....	3 months.....	35.00
1 month.....	1 month.....	75.00
Amusement park.....		
Arcade for phonograph, kinetoscope, microscope, lung tester, muscle tester, galvanic battery, weighing machine, etc.....	3 months.....	50.00
Astrologer, fortune teller, etc.....	1 month.....	30.00
Antioneer.....	6 months.....	75.00
Automobiles for passengers:		
With no stand in public place.....	3 months.....	7.50
With stand in public place.....	3 months.....	15.00
Badges, banners, balloons, canes, notions, souvenirs, etc., sale of, on streets or in other public places.....	1 month.....	2.50
1 week.....	1 week.....	.75
Bakery:		
With wholesale business.....	3 months.....	15.00
Without wholesale business:		
With vehicle, each vehicle.....	3 months.....	4.50
Without vehicles.....	3 months.....	1.50
Baseball or football, admission charged.....	1 month.....	25.00
1 day.....	1 day.....	2.50
Baths, salt glows, fomentations, massage, electric or magnetic treatment, or alcohol rubs, not including public bathtubs without attendants, each proprietor.....	3 months.....	10.00
Billiards, bagatelle, or pool:		
4 tables or less, each table.....	1 month.....	1.50
Each additional table.....	1 month.....	1.00
Boat operated by power:		
Freight.....	3 months.....	3.00
Passengers or passengers and freight.....	3 months.....	15.00
1 day.....	1 day.....	.25
Tug.....	3 months.....	15.00
1 month.....	1 month.....	2.00
Bowling, each alley.....	1 month.....	2.50
Boxing contest or sparring exhibition.....	1 exhibition.....	150.00
Circus:		
Main show, rate based on admission charge.....	1 day.....	250.00-500.00
Each additional day.....	Each additional day.....	150.00-300.00
Side or after show, rate based on admission charge.....	1 day.....	12.50-25.00
Parade, if circus license is not obtained.....	1 parade.....	500.00
Clothing, watch, or jewelry club.....	1 month.....	10.00
Compressed air cleaning, each machine operated by:		
Hand power.....	1 month.....	1.00
Other power.....	1 month.....	5.00

¹ One-fourth of 1 cent for each square foot of front surface area.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LOS ANGELES—Continued.		
Cornucopias, making and selling on same premises, wholesale or wholesale and retail, except licensed bakery.....	3 months.....	\$5.00
Dance hall, public.....	3 months.....	150.00
1 month.....	1 month.....	60.00
1 day.....	1 day.....	20.00
3 months.....	3 months.....	20.00-50.00
Dance academy, rate based on number of pupils.....		
Delicatessen store, other than licensed restaurant or bakery.....	3 months.....	1.50
District telegraph or messenger service.....	1 month.....	5.00
Drilling rig, portable.....	1 month.....	5.00
Edibles, each wagon for sale and delivery of.....	3 months.....	4.50
Edibles or nonalcoholic drinks, sale of, on streets, from wagons, hand carts, stands, trays, or baskets, each vehicle, stand, or receptacle.....	1 month.....	1.50
Employment or intelligence office.....	3 months.....	12.00
Exhibition:		
Indian crafts.....	1 month.....	10.00
Ostriches.....	1 month.....	10.00
Exhibition of fawn, alligator, pigeon, or wild animal.....	1 month.....	10.00
Fertis or similar wheel, or merry-go-round.....	1 month.....	10.00
In public park by virtue of concession.....	1 month.....	2.50
Films, moving picture, selling, exchanging, or renting, rate based on number of reels per month.....	3 months.....	10.00-50.00
Flowers, sale of, on streets.....	1 month.....	5.00
Gasoline, benzine, kerosene, etc.:.....		
Automobile or public filling station.....	1 year.....	5.00
Selling and delivering by vehicles, each vehicle.....	1 year.....	5.00
Other selling and delivering.....	1 year.....	2.00
Hack, coach, carriage, or omnibus:		
With no stand in public place.....	3 months.....	1.50
With stand in public place.....	3 months.....	3.00
Insurance:		
Fire—		
Local agent, each insurer represented.....	3 months.....	10.00
Local solicitor or broker.....	3 months.....	2.50
Other insurance, general or local agent.....	3 months.....	10.00
Junk:		
Collector.....	3 months.....	6.00
Dealer.....	1 month.....	5.00
Laundry wagon making delivery of work to and from laundry outside city limits.....	1 month.....	5.00
Laundry, with delivery vehicle.....	1 month.....	5.00
Lung tester, muscle tester, galvanic battery, or microscope, exhibiting or letting use of.....	1 week.....	5.00
1 day.....	1 day.....	1.00
Medicine:		
Sale of, outdoors, with music or entertainment, etc.....	3 months.....	150.00
Other sale of, by transient dealer or peddler.....	3 months.....	50.00
Merchandise, except medicine, sale of, outdoors, with music or entertainment, etc.....	3 months.....	25.00
Merchandise, sale of, without established place of business in city:		
Retail—		
By sample or order.....	1 month.....	5.00
In hotel or lodging or apartment house.....	1 day.....	100.00
Each additional day.....	Each additional day.....	25.00
Wholesale, each wagon, cart, or receptacle for delivery.....	1 month.....	5.00
Milk, each wagon for delivery of, not licensed for sale and delivery of edibles.....	3 months.....	3.00
Newsstand, news cart, or news wagon in public place.....	1 month.....	1.00
Oil derrick or well, unused for 4 months, maintaining or permitting to be maintained on premises in licensee's charge.....	1 week.....	1.00
3 months.....	3 months.....	1.00
Oil well, operating or pumping.....		
Pawnbroking, loaning money on personal security, evidences of indebtedness, or salaries, or purchasing salaries, each proprietor, except banker.....	3 months.....	50.00
Peddler:		
Fish, game, or poultry.....	1 month.....	2.00
Meat from wagon, except proprietor of butcher shop.....	1 month.....	5.00
Merchandise with wagon, cart, or receptacle, each vehicle or receptacle.....	1 month.....	5.00
Toilet preparations or cosmetics.....	3 months.....	10.00
Phonograph, kinetoscope, or like machine, operating or exhibiting.....	3 months.....	25.00
Restaurant, rate based on gross monthly receipts.....	3 months.....	3.00-10.00
Runner, agent, or solicitor, for hotel or boarding or lodging house, except driver of vehicle belonging to such hotel or house.....	1 month.....	1.00
Scissors grinder, etc.....	1 month.....	2.00
Secondhand dealer.....	3 months.....	6.00
Shooting gallery.....	1 month.....	10.00
Skating rink.....	1 month.....	20.00
Stable not licensed as stockyard or sales stable:		
Feed, more than 4 horses of different owners.....	3 months.....	3.00
Livery.....	3 months.....	3.00
Stockyard or sales stable.....	3 months.....	10.00
Storehouse.....	1 month.....	3.00
Theater, concert hall, or other place of amusement, entertainment, or exhibition, rate based on seating capacity and maximum admission fee, including charge for seat.....	1 month.....	5.00-35.00
1 day.....	1 day.....	1.00-7.50
Trained animal show:		
Having regularly established place of business in city.....	1 month.....	25.00
Other, except with circus.....	1 day.....	50.00
Each additional day.....	Each additional day.....	35.00
Undertaker.....	3 months.....	15.00
Vehicle for removal of waste materials.....	3 months.....	3.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
OAKLAND.		
Abstracts of titles.....	3 months.....	\$10.00
Advertising:		
Billboard.....	(1)	(1)
Distributing.....	3 months.....	10.00
Assayer, rate based on gross receipts.....	3 months.....	5.00-10.00
Auctioneer.....	1 year.....	75.00
Automobile storage.....	3 months.....	7.50
Billiards, pool, or bagatelle, each table.....	3 months.....	4.00
Boat for hire.....	1 year.....	1.00
Bottling nonintoxicants.....	3 months.....	7.50
Bowling, each alley.....	3 months.....	2.00
Boxing exhibition.....	1 year.....	25.00
Broker:		
Loans and real estate.....	3 months.....	10.00
Stocks and bonds.....	3 months.....	5.00
Tickets, transportation.....	3 months.....	5.00
Warrants and personal property.....	3 months.....	20.00
Carpet cleaning.....	3 months.....	10.00
Circus, etc.:		
Circus, menagerie, or dog and pony show, rate based on seating capacity.....	1 day.....	25.00-150.00
Each additional day.....	1 day.....	25.00-50.00
Side show with circus.....	1 day.....	5.00
Street parade of out-of-town circus.....	1 parade.....	20.00
Collection agency.....	3 months.....	5.00
Commission merchant.....	3 months.....	10.00
Dance hall.....	3 months.....	10.00
1 day.....	1 day.....	1.00
Dyeing establishment or agency, rate based on number of employees.....	3 months.....	3.00-6.00
Employment agency.....	3 months.....	10.00
Fair, street.....	1 day.....	500.00
Florist.....	3 months.....	5.00
Fortune teller, palmist, etc.....	3 months.....	15.00
Gasoline station.....	3 months.....	7.50
Gas regulator.....	3 months.....	5.00
Home for minors.....	3 months.....	5.00
Hotel, apartments and lodgings, rate based on number of rooms.....	1 year.....	3.00-20.00
3 months.....	3 months.....	15.00
Junk dealer.....	3 months.....	12.50
Each vehicle used.....	1 year.....	1.00
Laundry, rate based on number of employees.....	3 months.....	3.00-10.00
Livery stable.....	3 months.....	5.00
Massage parlor, 2 employees.....	3 months.....	3.00
Each additional employee.....	3 months.....	1.50
Maternity hospital.....	3 months.....	5.00
Merry-go-round or Ferris wheel.....	1 month.....	20.00
Messenger or signal service.....	3 months.....	15.00
Milk, rate based on number of gallons sold per day.....	3 months.....	50.00
1 day.....	1 day.....	5.00
Museum or panorama.....	3 months.....	10.00
Musician, street.....	1 day.....	1.00
News stand, vehicle on street.....	3 months.....	10.00
Park or recreation grounds.....	3 months.....	25.00
Patrol service, 5 employees or less.....	3 months.....	5.00
Each additional employee.....	3 months.....	2.50
Paving company, street.....	1 year.....	25.00
Pawnbroker.....	3 months.....	75.00
Peddler:		
Candy, nuts, and flowers.....	3 months.....	5.00
Food products.....	3 months.....	15.00
Ice cream.....	3 months.....	25.00
Junk.....	1 year.....	10.00
Merchandise.....	3 months.....	10.00
Other products.....	1 week.....	5.00
1 day.....	1 day.....	1.00
Phonograph or kinetoscope parlor.....	3 months.....	5.00
Pile driver.....	3 months.....	10.00
Powder:		
Magazine.....	3 months.....	30.00
Sales.....	3 months.....	2.50
Propagation:		
Jack, ram, or bull.....	1 year.....	10.00
Stallion.....	1 year.....	20.00
Race course.....	3 months.....	25.00
Real estate agent, rate based on number of persons employed.....	3 months.....	5.00-10.00
Restaurant.....	3 months.....	5.00
Secondhand dealer:		
Automobiles.....	3 months.....	7.50
General.....	3 months.....	3.00
Gold, diamonds, etc.....	3 months.....	15.00
Shooting gallery.....	3 months.....	5.00
Solicitor or order agent.....	3 months.....	10.00
Tamale parlor.....	3 months.....	5.00
Theater:		
Motion picture—		
Free.....	1 year.....	75.00
3 months.....	3 months.....	20.00
Not free, rate based on seating capacity.....	3 months.....	12.50-25.00
Other theater.....	1 year.....	150.00
Towel supply.....	3 months.....	15.00
Undertaker.....	3 months.....	5.00
Warehouse, rate based on gross receipts per month.....	3 months.....	5.00-10.00
Water supply, rate based on gross receipts per 3 months.....	3 months.....	5.00-1,000.00

¹ Three and one-half cents per square yard per annum with minimum of \$10 for each proprietor for 3 months.

KIND OF BUSINESS LICENSED.	Period.	License rate.
PASADENA.		
Auction sale.....	1 day.....	\$25.00
Automobiles for hire, rate based on seating capacity.....	1 year.....	20.00-50.00
Bankrupt, fire, or assignee, etc., sale of goods brought from outside city or not taxed by city.....	1 month.....	100.00
1 day.....	1 day.....	20.00
Bread and other bake stuffs, dealer, no established place of business.....	1 year.....	40.00
6 months.....	6 months.....	25.00
1 day.....	1 day.....	2.00
Circus or menagerie:		
Main show.....	1 day.....	50.00
Side show.....	1 day.....	10.00
Dairy, each cow.....	1 year.....	1.50
Express wagon and dray, etc.....	1 year.....	12.00
Feed and fuel, dealer, not own production, no established place of business.....	1 year.....	15.00
6 months.....	6 months.....	10.00
1 day.....	1 day.....	2.00
Grocery, no established place of business.....	1 year.....	100.00
6 months.....	6 months.....	75.00
3 months.....	3 months.....	50.00
1 day.....	1 day.....	2.00
1 year.....	1 year.....	12.00
Hack driver.....		
Laundry, steam, outside but doing business within city.....	1 year.....	100.00
Meat sales, no established place of business, retailing less than 10-pound lots.....	1 day.....	2.00
Motor bus, rate based on seating capacity.....	1 year.....	30.00-75.00
Peddler:		
Fish, no established place of business—		
Foot.....	1 year.....	5.00
6 months.....	6 months.....	3.00
3 months.....	3 months.....	2.00
1 year.....	1 year.....	40.00
6 months.....	6 months.....	25.00
Vehicle, each.....		
Fruit, vegetable, poultry, confectionery, etc., not own production—		
Foot.....	1 year.....	7.00
6 months.....	6 months.....	5.00
3 months.....	3 months.....	3.00
Vehicle, each.....	1 year.....	40.00
6 months.....	6 months.....	25.00
Goods, not otherwise specified—		
Foot.....	1 day.....	4.00
Vehicle, each.....	1 day.....	8.00
Photographs or pictures, retouching, enlarging, etc., or picture frames, transient solicitor taking orders for.....	1 day.....	4.00
Trained animal show.....	1 day.....	25.00
SACRAMENTO.		
Advertising and billposting.....	3 months.....	\$15.00
Auctioneer.....	3 months.....	7.50
Automobiles:		
For hire.....	3 months.....	10.00
Livery.....	3 months.....	5.00
Baggage and express.....	3 months.....	2.50
Billiard parlor.....	3 months.....	10.00
Bowling alley.....	3 months.....	10.00
Broker, rate based on profits, each month.....	3 months.....	3.00-7.50
Circus, rate based on admission charge.....	1 day.....	50.00-200.00
Clairvoyant.....	3 months.....	50.00
Coffee house.....	3 months.....	3.00
Dance hall.....	3 months.....	5.00
Hotel runner.....	3 months.....	10.00
Intelligence office.....	3 months.....	5.00
Junk dealer.....	3 months.....	3.00
Laundry.....	3 months.....	5.00
Livery and sale stable.....	3 months.....	5.00
Merry-go-round.....	3 months.....	25.00
1 month.....	1 month.....	10.00
3 months.....	3 months.....	20.00
3 months.....	3 months.....	30.00
Motion picture.....		
Pawnbroker.....	3 months.....	30.00
Peddler:		
Foodstuffs.....	3 months.....	15.00
Merchandise.....	3 months.....	30.00
Peddler's helper.....	3 months.....	10.00
Secondhand dealer.....	3 months.....	3.00
Shooting gallery.....	3 months.....	10.00
Show held in tent, other than circus.....	1 day.....	20.00
Each additional day.....	Each additional day.....	15.00
Skating rink.....	3 months.....	20.00
Theater.....	3 months.....	60.00
Undertaker.....	3 months.....	15.00
SAN DIEGO.		
Auctioneer:		
Real estate, live stock, secondhand goods, wares, and merchandise.....	1 year.....	\$50.00
Other property, or above, with other property.....	1 day.....	10.00
Billiards or pool, each table.....	1 month.....	1.00
Bowling, each alley.....	1 month.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SAN DIEGO—Continued.		
Circus, menagerie or side show, not in permanent building, rate based on seating capacity	1 day	\$50.00-\$300.00
Menagerie or side show in separate tent	1 day	25.00
Other shows, rate based on seating capacity	1 day	10.00-25.00
Clothes cleaner	1 year	10.00
Express stand, each vehicle	1 year	5.00
Hand organ	1 in. mths.	5.00
Hawker, merchandise, etc.	3 in. mths.	15.00
Itinerant musician, up to 3 persons	1 day	1.00
Each additional person	1 day	.50
Itinerant vender	1 day	50.00
Selling medicine or appliance	1 day	25.00
Junk:		
Dealer	3 in. mths.	50.00
Collector	3 in. mths.	25.00
Knife rack, cane rack, etc.	3 months	15.00
Laundry	1 year	10.00
Lunch, stand or vehicle	3 in. mths.	15.00
Loan agent	3 in. mths.	15.00
Massage parlor, Turkish bath, etc.	3 months	10.00
Messenger service:		
Employing 12 messengers or less	1 year	100.00
Each additional messenger	1 day	.25
Newspapers, periodicals, etc., selling by outcry	3 in. mths.	15.00
Palmit, fortune teller, etc.	3 in. mths.	30.00
Patent medicines, selling or advertising on street	1 day	10.00
Pawnbroker	3 in. mths.	30.00
Peanut and pop-corn stand	1 month	2.50
Peddler:		
Selling agricultural products raised on own premises	3 months	5.00
When more than 1 wagon is used	1 day	.50
Selling agricultural products not raised on own premises	3 months	10.00
When vehicle is used, each vehicle	1 day	2.00
Selling manufactured articles of own make	3 months	10.00
1 day	1 day	.50
Selling manufactured articles not of own make	3 in. mths.	100.00
1 day	1 day	5.00
1 month	1 month	5.00
Penny arcade	3 in. mths.	25.00
Secondhand store	1 year	30.00
Shooting gallery	3 months	15.00
Skating rink	3 months	1.00
Solicitor for transportation	1 month	5.00
Stereopticon advertising, outside	1 day	1.00
Telescope, periscope, camera obscura, or other optical device, lung or muscle tester, scales or weighing device, etc., on the public streets or sidewalks or other public place for public amusement	3 months	2.00
Vehicle, horse-drawn, stand on street	3 months	2.00

SAN FRANCISCO.

Advertising sign painter	3 months	\$10.00
Agency:		
Mercantile, rate based on gross receipts	3 months	7.50-30.00
Real estate, rate based on amount of commissions	3 months	5.00-25.00
Agent, express, rate based on commissions or gross profits	3 months	5.00-100.00
Animal and bird exhibit	3 months	6.00
Apartment house, hotel, restaurant, etc.:		
Gross receipts not exceeding \$5,000 per quarter	3 months	3.00
Each additional \$5,000 per quarter	3 months	2.00
Assayers, rate based on gross commissions and percentages per month	3 months	5.00-50.00
Auctioneers, rate based on amount of sales	1 year	100.00-400.00
Ball or ring-throwing games	3 months	5.00
Baseball, admission charged	3 months	75.00
Bathhouse, rate based on amount of gross receipts	3 months	3.00-20.00
Billboard, rate based on amount of gross earnings	3 months	50.00-250.00
Billiards, pool, or combination, each table	3 months	4.00
Bowling, each alley	3 months	5.00
Broker:		
Customhouse, rate based on amount of gross receipts per month	3 months	5.00-20.00
Merchandise, rate based on amount of receipts	3 months	5.00-100.00
Stock, rate based on amount of gross profits	3 months	6.00-25.00
Carpet cleaning	3 months	10.00
Cars:		
Dirt and freight, railroad, each	1 year	10.00
Passenger, street railway, each	1 year	15.00
Detective, private	1 year	60.00
Driver or motorman, public passenger vehicle	1 year	1.00
Electrical fixtures, installing or constructing	1 year	100.00
Electrician, master	1 year	10.00
Employment office	3 months	16.00
Exhibitions, not otherwise provided for	1 day	5.00
Gas regulator, selling or leasing	3 months	10.00
Guide	3 months	10.00
Gunpowder magazine, owning, maintaining, or conducting	3 months	30.00
House raising or moving	3 months	25.00
Itinerant vender	1 day	50.00
Jitney bus, rate based on number of passengers	1 year	10.00-40.00
Junk dealer, rate based on amount of sales	3 months	1.00-6.00
Laundry or dyeing and cleaning, rate based on number of employees	3 months	6.00-10.00
Laundry office for collection or distribution	3 months	25.00
Livery or boarding stable	3 months	4.00
Masked ball, public	1 night	15.00
Merry-go-round	3 months	10.00
Museum, panorama, etc.	3 months	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SAN FRANCISCO—Continued.		
Outdoor park	1 year	\$200.00
Patent chimney contractor	1 year	125.00
Pawnbroker	3 months	31.00
Peddler (no charge to war veterans)	3 months	6.00
Revolving wheel, chute, toboggan slide, etc., rate based on amount of receipts	3 months	20.00-50.00
Riding academy, rate based on amount of gross receipts per month	3 months	2.00-4.00
Runner or soliciting agent	3 months	10.00
Scavenger wagon, rate based on number of horses	1 year	1.50-2.50
Secondhand goods, rate based on amount of sales	3 months	1.00-4.00
Shooting gallery	3 months	7.50
If not maintained for profit	1 year	10.00
Show:		
Circus	1 day	100.00
Side show with circus or menagerie	1 day	5.00
Wild animal or menagerie show, not over 3,000 seats	1 day	50.00
Each additional day	1 day	35.00
Skating rink	3 months	20.00
1 day	1 day	5.00
Slaughter of live stock, rate based on number of animals slaughtered:		
Large stock	3 months	5.00-50.00
Small stock	3 months	3.00-20.00
Stage line agency, horse or motor vehicle	3 months	10.00
Storage of petroleum	3 months	10.00
Theater, rate based on seating capacity	1 year	201.00-301.00
3 months	3 months	75.00-101.00
1 month	1 month	41.00-51.00
1 day	1 day	5.00
1 month	1 month	300.00
3 months	3 months	6.00
3 months	3 months	5.00
Ticket peddler	1 year	1.50-10.00
Towal company	1 year	1.50-5.00
Transfer or drayage of baggage or merchandise	3 months	10.00-30.00
Trucks and wagons, rate based on number of horses and size of truck	1 year	1.50-10.00
Vehicle, rate based on passenger capacity	1 year	1.50-5.00
Warehouse, rate based on amount of gross receipts per month	3 months	10.00-30.00
Water company, rate based on amount of gross receipts	3 months	2.00-251.00
Water filters, selling or leasing	3 months	20.00

SAN JOSE.

Advertising, outdoor	1 year	\$100.00
Auctioneer	1 year	50.00
Automobiles for hire:		
5-passenger	1 year	10.00
Each additional passenger	1 year	2.50
Bakery	1 year	10.00
Ball and ring game	1 year	40.00
Bowling alley	1 year	24.00
Circus, rate based on number of cars	1 day	50.00-150.00
Delicatessen	1 year	6.00
Electric wiring	1 year	25.00
Engineer	1 year	2.00
Exhibition, tent show	1 day	6.00
Fish and poultry	1 year	6.00
Peddling	1 year	10.00
Fortune teller	1 year	300.00
Gunpowder, selling	1 year	23.00
Hotel, rate based on number of rooms	1 year	40.00-100.00
Ice company	1 year	20.00
Ice cream parlor	1 year	6.00
Laundry	1 year	20.00
Meat market	1 year	10.00
Merry-go-round	1 day	10.00
Milk, rate based on number gallons of monthly sales	3 months	.50-6.00
Oil tank wagon	1 year	8.00
Organ grinder	1 year	20.00
Pawnbroker	1 year	120.00
Peddling:		
Dry goods	1 year	200.00
Novelties	1 day	2.00
Peanuts and ice cream	1 year	120.00
Pop corn	1 year	240.00
Produce	1 year	50.00
Photography on streets	1 year	240.00
Pool table	1 year	40.00
Restaurant	1 year	20.00
Shooting gallery	1 year	30.00
Skating rink	1 year	200.00
Theater	1 year	200.00
Trading stamp company	1 year	100.00
Wagon:		
1-horse	1 year	2.50
2-horse	1 year	5.00
Water company	1 year	1,000.00

STOCKTON.

Agent or solicitor for future delivery, transient	1 week	\$15.00
Auction, fire damaged, or bankrupt stock sale	1 week	250.00
1 day	1 day	50.00
Auctioneer	3 months	10.00
Billposting	1 year	20.00
Bowling alley	3 months	5.00

SPECIFIED SOURCES OF REVENUE—COLORADO.

KIND OF BUSINESS LICENSED.	Period.	License rate.
STOCKTON—Continued.		
Boxing club.....	1 year.....	\$100.00
Circus, acrobatic performance, or menagerie, race based on admission fee.....	1 day.....	25.00-100.00
Clairvoyancy.....	1 month.....	500.00
Dairy, every gallon per day.....	3 months.....	0.15
Distributor of medicines, cures, etc.....	1 week.....	100.00
Electrician.....	1 year.....	10.00
Games of skill.....	1 month.....	20.00
	1 week.....	10.00
	1 day.....	2.50
Merchant, transient.....	1 month.....	500.00
	1 day.....	25.00
If accompanied by vaudeville, public demonstration, or treatment.....	1 week.....	250.00
	1 day.....	50.00
Merry-go-round.....	1 month.....	25.00
Pawnbroker.....	1 month.....	15.00
Peddler, vegetables, fruits, meats, etc.....	6 months.....	15.00
Transient.....	3 months.....	50.00
Plumber.....	1 year.....	10.00
Shooting gallery.....	3 months.....	10.00
Show of figures, jugglers, wire or rope dancers, sleight of hand, or side show to circus, etc.....	1 month.....	20.00
	1 week.....	10.00
	1 day.....	5.00
Skating rink.....	3 months.....	25.00
Theater.....	1 year.....	50.00
	6 months.....	30.00
	1 month.....	20.00
	1 day.....	5.00

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In the cities of over 30,000 inhabitants all costs of the following public improvements are assessed against benefited property: Opening and grading streets, paving streets and alleys, setting curbs, and constructing sidewalks and trunk and lateral sewers.

Colorado Springs assesses the entire cost of water main extensions against benefited property.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in any of the three cities in the state.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
COLORADO SPRINGS.		
Amusements:		
Moving pictures.....	1 year.....	\$100.00
Vaudeville.....	1 year.....	60.00
Auctioneer.....	1 day.....	5.00
Billiards or pool:		
1 table.....	1 year.....	10.00
Each additional table.....	1 year.....	5.00
Bowling:		
1 alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Business solicitor.....	1 year.....	25.00
Clairvoyant.....	6 months.....	50.00
Dance hall.....	1 year.....	5.00
Driver, hack and tourist.....	Not limited.....	1.00
Electrical contractor.....	1 year.....	50.00
Electrician.....	1 year.....	5.00
Express and transfer wagon.....	1 year.....	10.00
Garage and boarding stable.....	1 year.....	25.00
Gasoline, per 100 gallons.....	1 year.....	1.00
Each additional 100 gallons.....	1 year.....	.25
Hotel solicitor:		
Proprietor.....	1 year.....	10.00
Employee.....	1 year.....	25.00
House mover.....	1 year.....	5.00
Huckster and hawkler.....	1 year.....	60.00
Junk dealer.....	1 year.....	25.00
Livery, auto.....	1 year.....	150.00
Lunch room.....	1 year.....	200.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
STOCKTON—Continued.		
Vehicle, horse-drawn:		
Dray, single or double team, respectively.....	1 year.....	\$4.00—\$7.50
Express.....	1 year.....	3.00
Wheigher, public.....	1 year.....	12.00

3.—GENERAL LICENSE TAXES.

In only three cities are general license taxes imposed. These are San Francisco and San Diego, in each of which a license of \$3 per year is required for carrying concealed weapons, and Oakland in which a license of \$2.50 per year is required for carrying revolvers.

4.—LICENSE TAXES ON DOGS.

The annual license tax in Berkeley, Los Angeles, and San Jose is \$2 each and in San Francisco \$1.50 each on dogs of either sex; in Oakland and Pasadena \$1.50 each on males and \$2.50 each on females; in Fresno, Sacramento, and San Diego \$1 each on males and \$2.50, \$1.50, and \$3, respectively, on each female; in Stockton \$1.50 and \$3 each on males and females, respectively.

Oakland also reports a tax on kennels of \$10 per year, and in Pasadena there is an annual license tax of 50 cents on each cat.

COLORADO.

KIND OF BUSINESS LICENSED.	Period.	License rate.
COLORADO SPRINGS—Continued.		
News stand.....	1 year.....	\$200.00
Pawnbroker.....	1 year.....	50.00
Peddler and transient dealer:		
On foot.....	1 year.....	120.00
With wagon.....	1 year.....	180.00
Pharmacy.....	1 year.....	1.00
Plumber.....	1 year.....	10.00
Pop-corn, candy, and tamale stand.....	1 year.....	30.00
Scavenger.....	1 year.....	35.00
Secondhand store.....	1 year.....	5.00
Sidewalk contractor.....	1 year.....	5.00
Tourist carriage, 4 seats or less.....	1 year.....	20.00
Each additional seat.....	1 year.....	5.00
Wheigher.....	1 year.....	10.00

DENVER.

Amusement.....	1 year.....	\$10.00
Ash hauler.....	1 year.....	1.00
Auctioneer.....	1 year.....	200.00
Auto herdie.....	1 year.....	10.00
Sight-seeing.....	1 year.....	25.00
Bicycle dealer.....	1 year.....	10.00
Billboards.....	1 year.....	(1)
Billiards and pool:		
1 table.....	1 year.....	20.00
Each additional table.....	1 year.....	10.00
Bowling:		
1 alley.....	1 year.....	30.00
Each additional alley.....	1 year.....	20.00
Coal dealer:		
1 wagon.....	1 year.....	20.00
Each additional wagon.....	1 year.....	5.00
Drain layer.....	1 year.....	10.00
Druggist.....	1 year.....	10.00
Electrician, rate based on grade.....	1 year.....	10.00-50.00
Employment agent.....	1 year.....	100.00
Express and hacks.....	1 year.....	10.00
Fakir or fortune teller.....	1 year.....	150.00
Filling station.....	1 year.....	200.00
Garage.....	1 year.....	25.00
Job and transfer wagons.....	1 year.....	10.00
Junk dealer.....	1 year.....	100.00
Junk wagon.....	1 year.....	10.00
Milk, rate based on number of cows.....	1 year.....	1.00-5.00
Moving and hoisting.....	1 year.....	10.00
Moving-picture operator:		
Original license.....	1 year.....	3.00
Renewal.....	1 year.....	1.50
Apprentice.....	1 year.....	.50
Moving-picture studio.....	1 year.....	1,000.00
Pawnbroker.....	1 year.....	300.00
Peddler.....	1 year.....	10.00-100.00
Picture film.....	1 year.....	40.00-200.00
Plumber:		
Master.....	1 year.....	10.00
Journeyman.....	1 year.....	1.00
Restaurant, second class.....	1 year.....	2.00

¹ One-half of 1 cent for each square foot of surface area.

KIND OF BUSINESS LICENSED.	Period.	License rate.
DENVER—Continued.		
Secondhand dealer.....	1 year.....	\$50.00
Shooting gallery.....	1 year.....	100.00
Sidewalk contractor.....	1 year.....	5.00
Soft drinks.....	1 year.....	5.00
Street cars, per foot.....	1 year.....	1.00
Vault cleaner.....	1 year.....	50.00

PUEBLO.

Auctioneer.....	1 year.....	\$800.00
Billboard.....	1 day.....	10.00
Billiards and pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	15.00
Bowling:		
1 alley.....	1 year.....	50.00
Each additional alley.....	1 year.....	10.00
Circus, rate based on admission charge.....	1 day.....	125.00-250.00
Dance hall.....	1 year.....	25.00
Electrical contractor.....	1 year.....	50.00
Electrical wiring, rate based on grade.....	1 year.....	5.00-15.00
Employment agency.....	6 months.....	100.00
Exhibition.....	1 year.....	60.00
Express and transfer.....	1 year.....	10.50
Flowers and plants, peddler.....	1 year.....	15.00
Grower, to sell on streets.....	1 year.....	.50

KIND OF BUSINESS LICENSED.	Period.	License rate.
PUEBLO—Continued.		
Junk:		
Dealer.....	1 year.....	\$100.00
Peddler.....	1 year.....	10.00
Knife or doll rack.....	1 year.....	60.00
Pawnbroker.....	1 year.....	300.00
Peddler, on foot.....	1 year.....	300.00
Picture show.....	1 year.....	60.00
Plumbing.....	1 year.....	10.00
Scavenger.....	1 year.....	25.00
Shooting gallery.....	1 year.....	120.00
Skating rink.....	1 year.....	180.00
Taxicab.....	1 year.....	25.50
Theater.....	1 year.....	150.00
Trade machine.....	6 months.....	24.00
Vaudeville.....	1 year.....	100.00

3.—GENERAL LICENSE TAXES.

In Colorado Springs a license tax of 50 cents for an unlimited period is imposed on drivers of motor vehicles.

4.—LICENSE TAXES ON DOGS.

Colorado Springs and Denver levy an annual dog license tax of \$2 on each male and \$5 and \$4, respectively, on each female. The rate in Pueblo is \$1 for males and \$3 each for females.

CONNECTICUT.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments are levied for specified public improvements in Connecticut cities as follows: For the opening of streets: Waterbury, two-thirds of the cost; all other cities the entire cost. For the grading of streets: New Britain and Stamford, the entire cost; Waterbury, two-thirds of the cost; Bridgeport, Hartford, and New Haven, all costs included in assessments for street opening. For the paving of streets and alleys: New Britain and Waterbury, the entire cost; Hartford, two-thirds; Bridgeport and Stamford, one-half; New Haven, for asphalt on concrete base, per front foot, 60 cents; wood block, 70 cents; bituminous macadam, 35 cents, and hazzam, 50 cents. For setting curbs: Bridgeport, Hartford, and New Haven, the entire cost; Waterbury, one-half of the cost. For laying sidewalks: Bridgeport, Hartford, New Haven, and Stamford, the entire cost; Waterbury, one-half of the cost. For constructing sewers: Bridgeport, three-fourths, and Stamford, one-half of the cost; New Haven, \$1.75 per front foot; Hartford and New Britain, the entire cost of lateral sewers; and Waterbury, \$1.50 per front foot for lateral sewers.

b.—For public services.

The entire cost of street sprinkling is assessed against benefited property in Bridgeport, Hartford, and Waterbury, and 1½ cents per front foot is assessed against benefited property in New Britain for such services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in the six cities of the state.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BRIDGEPORT.		
Auctioneer.....	1 year.....	\$5.00
Bowling alley.....	1 year.....	10.00
Boxing match.....	1 performance.....	50.00
Carnival.....	1 performance.....	50.00
Circus.....	1 performance.....	50.00
Express wagon.....	1 year.....	1.50
Hackster.....	1 year.....	5.00
Junk dealer.....	1 day.....	1.00
Lodging house.....	1 year.....	5.00
Pawnbroker.....	1 year.....	10.00
Pool room.....	1 year.....	50.00
Secondhand clothing, sale of.....	1 year.....	10.00
Theater, hall, or exhibition of moving pictures, rate based on seating capacity.....	1 year.....	50.00-150.00
	1 night.....	5.00-15.00
HARTFORD.		
Auctioneer, nonresident.....	1 day.....	\$5.00
Billboards:		
Company.....	1 year.....	25.00
Employee.....	1 year.....	1.00
Boxing match or wrestling bout.....	1 performance.....	15.00
Circus.....	1 day.....	75.00
Dance, except in licensed hall.....	1 night.....	1.00
Express wagon:		
Nonresident proprietor.....	1 year.....	10.00
Resident proprietor.....	1 year.....	1.00
Hack, public:		
Nonresident proprietor.....	1 year.....	10.00
Resident proprietor.....	1 year.....	1.00
Itinerant:		
Lodging house.....	1 year.....	10.00
Milk.....	1 year.....	.25
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	5.00
Pool room.....	1 year.....	10.00
Rag picker.....	1 year.....	2.55
Secondhand dealer.....	1 year.....	10.00
Theater, hall, etc.....	1 year.....	75.00
NEW BRITAIN.		
Auctioneer.....	1 year.....	\$20.00
	1 month.....	2.00
Circus:		
Large.....	1 day.....	50.00
Small.....	1 day.....	25.00
Dance.....	1 day.....	10.00
Each additional day.....		5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEW BRITAIN—Continued.		
Entertainment by nonresident, except in opera house, church, etc.	1 day.....	\$2.00
Fakir, street.....	1 day.....	5.00
Gunpowder, keeping or selling.....	1 year.....	5.00
Medicine man.....	1 day.....	6.00
Merry-go-round.....	1 day.....	2.00
	Each additional day.....	1.00
Museum in rented store.....	1 day.....	2.00
Opera house.....	1 year.....	50.00
Peddler, except of fish or of products of his own farm or garden:		
With team, and selling clothing, dry goods, tinware, cigars and tobacco, or boots and shoes.....	1 month.....	2.00
Vegetables or fruit.....	1 month.....	2.00
Not otherwise provided for.....	1 month.....	1.00
Plumber.....	1 month.....	2.00
Public conveyance:		
Automobile.....	1 year.....	2.00
Horse-drawn vehicle, rate based on number of horses used.....	1 year.....	1.00-2.00
Rag picker or collector of waste matter.....	1 year.....	2.00
Wrestling match.....	1 day.....	2.00

NEW HAVEN.

Billiard table or bowling alley.....	1 year.....	\$10.00
Circus or menagerie.....	1 day.....	75.00
	Each additional day.....	50.00
Driver:		
Truck or dray.....	1 year.....	.50
Other vehicle.....	1 year.....	.25
Electrical engineer.....	1 year.....	1.00
Express wagon.....	1 year.....	1.00
Fireworks:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	10.00
Grease and soap maker.....	1 year.....	10.00
Gunpowder:		
Sale of.....	1 year.....	2.00
Use of, in manufacturing.....	1 year.....	1.00
Gymnastic exhibition.....	1 month.....	15.00
	1 day.....	1.00
Junk dealer.....	1 year.....	5.00
Kerosene dealer, retail.....	1 year.....	.25
Lodging house.....	1 year.....	10.00
Milk dealer.....	1 year.....	.50
Moving-picture exhibition.....	1 month.....	5.00
Night-soil man.....	1 year.....	10.00
Pawnbroker.....	1 year.....	50.00
Petroleum, oils, etc., wholesale.....	1 year.....	1.00
Plumber.....	1 year.....	1.00
Secondhand clothing dealer.....	1 year.....	10.00
Street peddler.....	1 year.....	3.00
Tannery.....	1 year.....	10.00
Theater.....	1 day.....	1.00
Truck, dray, etc.....	1 year.....	.25
Vehicle.....	1 year.....	1.00

STAMFORD.

Amusement resort, rate fixed by common council...	1 year.....	(¹)
Billiard hall, bowling alleys, or pool room, each proprietor.....	1 year.....	\$10.00

¹ Not less than \$10.

KIND OF BUSINESS LICENSED.	Period.	License rate.
STAMFORD—Continued.		
Carnival, traveling.....	1 day.....	\$50.00
Circus or Wild West show, rate based on seating capacity.....	1 day.....	15.00-100.00
Dance.....	1 day.....	1.00
Employment agency.....	1 year.....	10.00
Entertainment, exhibition, or theatrical performance, not otherwise licensed, rate fixed by common council.....	1 year.....	(²)
Explosives, manufacturing, receiving, keeping, or transporting.....	1 year.....	1.00
Fireworks, sale of.....	(³)	5.00
Junk dealer.....	1 year.....	5.00
Lodging house.....	1 year.....	10.00
Lunch wagon.....	1 year.....	150.00
Pawnbroker.....	1 year.....	50.00
Peddler, except veteran United States soldier, sailor, or marine, commercial agent selling to dealers, peddler of milk, cream, or ice cream, or blind person selling goods manufactured with his own hands.....	1 year.....	10.00
Transient.....	1 day.....	1.00
Theater, moving-picture house, auditorium, hall, etc., rate based on seating capacity.....	1 year.....	15.00-35.00
Transportation of persons or goods by vehicles, rate based on number of vehicles used.....	1 year.....	3.00-10.00

WATERBURY.

Auction.....	1 year.....	\$5.00
Bowling alley.....	1 year.....	10.00
Circus or menagerie, first day.....	1 performance.....	50.00
Each succeeding day.....	1 performance.....	25.00
Exhibition.....	1 performance.....	5.00
Explosives, manufacturer or dealer.....	1 year.....	5.00
Grease, soap, etc.....	1 year.....	5.00
Junk dealer.....	1 year.....	10.00
Milk vender.....	1 year.....	.50
Night-soil man.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	1.00
Pool.....	1 year.....	10.00
Public conveyance.....	1 year.....	1.00
Secondhand dealer.....	1 year.....	5.00
Slaughterer.....	1 year.....	5.00
Tannery.....	1 year.....	5.00
Tapper of sewer, gas, or water mains.....	1 year.....	1.00
Theater or opera house.....	1 year.....	75.00

¹ Not less than \$5.² Fixed by common council.

3.—GENERAL LICENSE TAXES.

In Bridgeport a tax of \$5 per year for pistol permits is collected, and in Hartford a tax of 50 cents per year is collected for each social club.

4.—LICENSE TAXES ON DOGS.

Male dogs are taxed \$1 each, and female dogs \$5 each, per year. Of these amounts, 25 per cent is retained by the city, and 75 per cent is paid to the state.

DELAWARE.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Wilmington no special assessments are levied for opening, grading, or paving streets or alleys.

The benefited property is assessed for the entire cost of sidewalks and in addition 65 cents per front foot for straight curbing and 90 cents per front foot for circular or return curbing.

For trunk sewers the property owner pays a flat rate of 50 cents per front foot and 1 cent per square foot of lot area, while for lateral sewers the benefited property is assessed for the entire cost.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in Wilmington.

b.—Collected with issue of license.

The following statement shows for Wilmington the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WILMINGTON.		
Auctioneer.....	1 year.....	\$100.00
Carnival.....	1 week.....	25.00
Circus.....	1 day.....	100.00
Freak show.....	1 week.....	5.00
Moving-picture show.....	1 year.....	100.00
With spoken drama.....	1 year.....	125.00
Plumber, master.....	1 year.....	5.00
Theater.....	1 year.....	25.00
Wild West show.....	1 day.....	25.00

3.—GENERAL LICENSE TAXES.

No general license taxes are collected.

4.—LICENSE TAXES ON DOGS.

The annual dog license tax is \$1 each for males and \$2 each for females.

DISTRICT OF COLUMBIA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Property owners are assessed the entire cost of opening streets; and one-half the cost of resurfacing, grading, and paving streets and alleys, and of curbing and sidewalk construction. No special assessment is levied against property for trunk sewers, but an assessment of \$1 per front foot is levied for the construction of lateral sewers, and \$1.25 per front foot for water-main extensions. Assessments ranging from one-third to one-half of the cost of the improvement are levied against the property benefited by park improvements.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

The kinds of business taxes collected in the city of Washington, together with the rates at which they are levied, are as follows:

Insurance companies, except mutual fire insurance companies, are assessed $1\frac{1}{2}$ per cent on premiums; building and loan associations, 2 per cent on gross earnings; incorporated savings banks, electric light companies, telephone companies, and street railway companies, 4 per cent on gross earnings; barge and dock companies and gaslight companies, 5 per cent on gross earnings; national banks and trust companies, 6 per cent on gross earnings; and market company, 4 per cent on earnings from conduits.

b.—Collected with issue of license.

The following statement shows the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WASHINGTON.		
Amusement park, admission charged.....	1 year.....	\$100.00
	1 week.....	10.00
	Each additional week.....	5.00
	1 day.....	3.00
Apothecary.....	1 year.....	6.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WASHINGTON—Continued.		
Athletic sports, admission charged.....	1 week.....	\$20.00
	1 day.....	5.00
	1 year.....	100.00
Auctioneer.....	1 year.....	100.00
Auto for hire, rate based on number of passengers, and whether operated on regular routes.....	1 year.....	6.00-12.00
Billiards and pool, each table.....	1 year.....	12.00
Billposter.....	1 year.....	20.00
Boarding house, each room.....	1 year.....	1.00
Bowling alley, each alley.....	1 year.....	12.00
Building contractor.....	1 year.....	25.00
Carriage and wagon maker.....	1 year.....	25.00
Cattle and other live stock dealer.....	1 year.....	15.00
Cigar dealer.....	1 year.....	12.00
Circus.....	1 day.....	200.00
Claim agent.....	1 year.....	25.00
Clairvoyant, medium, etc.....	1 year.....	25.00
Commission merchant.....	1 year.....	40.00
Confectionery store.....	1 year.....	12.00
Dance, entertainment, etc., admission charged.....	1 day.....	3.00
Dealer at markets, except farmer.....	1 year.....	5.00
Employment agency.....	1 year.....	25.00
Exhibition, art, freaks, etc., and amusements not otherwise provided for.....	1 year.....	100.00
	1 week.....	10.00
	Each additional week.....	5.00
	1 day.....	3.00
Florist.....	1 year.....	15.00
Hotel.....	1 year.....	30.00
Each room in excess of 30.....	1 year.....	1.00
Huckster.....	1 year.....	12.00
Produce—Each vehicle.....	1 year.....	5.00
Fuel—Each vehicle.....	1 year.....	18.00
Ice cream parlor.....	1 year.....	50.00
Land and improvement company.....	1 year.....	50.00
Laundry:		
Hand.....	1 year.....	10.00
All others.....	1 year.....	20.00
Lecture hall, etc.....	1 week.....	10.00
	Each additional week.....	5.00
	1 day.....	3.00
Livery stable:		
Ten stalls or less.....	1 year.....	25.00
Each additional stall.....	1 year.....	10.00
Loan broker.....	1 year.....	500.00
Massage establishment.....	1 year.....	25.00
Merry-go-round.....	1 week.....	12.00
	Each subsequent and continuing week.....	10.00
	1 day.....	3.00
Patent medicine, manufacturing or selling.....	1 year.....	6.00
Peddler of merchandise.....	1 year.....	25.00
Railroad-ticket broker.....	1 year.....	25.00
Real estate agent or broker.....	1 year.....	50.00
Restaurant, dairy lunch, and eating houses.....	1 year.....	18.00
Secondhand dealer.....	1 year.....	40.00
Shooting gallery, public gymnasium, fencing and boxing schools.....	1 year.....	12.00

SPECIFIED SOURCES OF REVENUE—FLORIDA.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WASHINGTON—Continued.		
Skating rink, fair, carnival, etc.....	1 year.....	\$100.00
	1 week.....	10.00
	Each succeeding and continuing week.....	5.00
	1 day.....	3.00
Slot machine:		
Each.....	1 year.....	2.00
Unlimited number.....	1 year.....	50.00
Steam engineers.....	Until revoked.	3.00
Stockbroker.....	1 year.....	100.00
Storing and selling:		
Oils and explosives.....	1 year.....	1.00
Fireworks.....	1 year.....	1.00
Gasoline.....	1 year.....	5.00
Theater, legitimate.....	1 year.....	100.00
Turkish or Russian bath.....	1 year.....	25.00
Undertaking establishment.....	1 year.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WASHINGTON—Continued.		
Vehicles for hire:		
1 horse.....	1 year.....	\$6.00
2 horse.....	1 year.....	9.00

3.—GENERAL LICENSE TAXES.

A license tax of \$2 is levied on each automobile operated in the District of Columbia, the license being good until ownership of car is changed. Automobile operators pay a license tax of \$2, the license being good until revoked.

4.—LICENSE TAXES ON DOGS.

An annual tax of \$2 is levied on each dog.

FLORIDA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Benefited property is assessed with the entire cost of sidewalk construction and with two-thirds of the cost of street paving in Jacksonville and Tampa; and in the latter city it is also assessed with two-thirds of the cost of curbing and trunk and lateral sewers.

b.—For public services.

Neither of the two cities reported levies special assessments against benefited property for any public service performed.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in either Jacksonville or Tampa.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE.		
Abstract agent, company, or firm, rate based on number of employees.....	1 year.....	\$100.00-\$150.00
Academy of music.....	1 year.....	15.00
Advertisement or trade inducement company or individual.....	1 year.....	250.00
Advertising:		
Agency for nonresident dealer of manufacturer, not including broker.....	1 year.....	25.00
Agency or other business, not otherwise licensed.	1 year.....	15.00
Agent, soliciting business for out-of-town hotel or other enterprise:		
Nonresident.....	1 year.....	50.00
Resident, having licensed office in city.....	1 year.....	10.00
By banners, floats, etc.:		
With use of vehicle, each vehicle.....	1 year.....	50.00
Without use of vehicle.....	1 year.....	15.00
Contracting for, in street cars.....	1 year.....	100.00
Distributing circulars, pamphlets, etc.....	1 year.....	25.00
Distributing matter containing samples of medicine.....	1 year.....	250.00
Architect.....	1 year.....	10.00
Auctioneer.....	1 year.....	500.00
Automobiles:		
For hire, or taxicabs, capacity not more than 10 passengers.....	1 year.....	25.00
Repair shop or garage.....	1 year.....	25.00
Selling or taking orders for sale of motor-propelled vehicles and motor boats.....	1 year.....	25.00
Sight-seeing, rate based on passenger capacity.....	1 year.....	125.00-250.00
Tires, including motorcycle tires, agent or distributor.....	1 year.....	50.00
Bakery:		
Including wagons.....	1 year.....	10.00
Without wagon, 2 or more employees.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE—Continued.		
Balloons, rubber, dealer.....	1 year.....	\$2.50
Bank or banker, lending money on personal property, or with capital not less than \$100,000.....	1 year.....	150.00
With capital less than \$100,000.....	1 year.....	100.00
Barber shop, each chair.....	1 year.....	2.00
Baths, Turkish, Russian, or vapor.....	1 year.....	10.00
Bath with swimming pool.....	1 year.....	10.00
Bicycles:		
Agent or dealer in connection with renting or repairing, or both.....	1 year.....	15.00
Renting.....	1 year.....	5.00
Renting and repairing.....	1 year.....	10.00
Repairing, employing 2 or more hands.....	1 year.....	5.00
Billiards, pool, or bagatelle, each table.....	1 year.....	10.00
Billposter.....	1 year.....	50.00
Birds, song or plumage, dealer.....	1 year.....	10.00
Blacksmith shop, 2 or more employees.....	1 year.....	5.00
Boarding house, each room in excess of 8.....	1 year.....	.25
Boat house or yard, hiring boats.....	1 year.....	10.00
Boilers:		
Inspection company.....	1 year.....	10.00
Making.....	1 year.....	15.00
Book agent or canvasser, foreign.....	1 year.....	50.00
Bookbinder, employing 1 or more hands.....	1 year.....	10.00
Books and stationery:		
Retail.....	1 year.....	10.00
Wholesale and retail.....	1 year.....	50.00
Boots and shoes:		
Factory or repairer, or both, employing 2 or more hands.....	1 year.....	15.00
Maker or repairer, or both, employing more than 2 hands.....	1 year.....	5.00
Retail.....	1 year.....	25.00
Secondhand.....	1 year.....	50.00
Wholesale.....	1 year.....	35.00
Wholesale and retail.....	1 year.....	50.00
Bottles, secondhand, dealer.....	1 year.....	10.00
Bottling works.....	1 year.....	25.00
Bowling alley.....	1 year.....	10.00
Brick manufacturing:		
Foreign, or agent for, with office in city.....	1 year.....	25.00
Local.....	1 year.....	10.00
Brick mason, employing 1 or more hands.....	1 year.....	15.00
Building and loan association:		
Foreign.....	1 year.....	100.00
Local.....	1 year.....	25.00
Builders' supplies, retail.....	1 year.....	25.00
Butter and cheese:		
Retail.....	1 year.....	10.00
Wholesale.....	1 year.....	20.00
Wholesale and retail.....	1 year.....	25.00
Business college.....	1 year.....	25.00
Cabinet or carpenter shop, rate based on number of employees.....	1 year.....	5.00-19.00
Candy:		
Dealer.....	1 year.....	5.00
Manufacturing, with wholesaling or retailing.....	1 year.....	20.00
Cane rack or similar board.....	1 year.....	50.00
Car service association or agency including refrigerator cars.....	1 year.....	100.00
Card writing, cutting, or engraving stand.....	1 year.....	10.00
Carpets, matting, and window shades.....	1 year.....	25.00
Carrriages, buggies, etc., dealer or agent.....	1 year.....	25.00
Cash registers, agent or dealer.....	1 year.....	25.00
Cement or artificial stone manufacturer.....	1 year.....	25.00
Cemetery, with office or agent in city.....	1 year.....	15.00
Chiropodist.....	1 year.....	10.00
Cigar manufacturer, rate based on number of workmen.....	1 year.....	5.00-25.00
Cigars or tobacco, or both:		
Retail, rate based on value of stock.....	1 year.....	2.50-15.00
Wholesale.....	1 year.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE—Continued.		
Circus, show, or exhibition, rate based on admission charge.....	1 week..... 1 day.....	\$100-\$1,000.00 50.00-350.00
Parade— If performance inside city.....	Each parade.....	50.00
If performance outside city.....	Each parade.....	200.00
Civil engineer.....	1 year.....	10.00
Claim and collection agency, including right to collect rents.....	1 year.....	25.00
Clothing, secondhand.....	1 year.....	50.00
Clothing and gents' furnishing goods: Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	40.00
Wholesale and retail.....	1 year.....	50.00
Coal, dealer or solicitor.....	1 year.....	25.00
Coffee roaster and spice mill.....	1 year.....	25.00
Cold storage.....	1 year.....	50.00
Commercial agency.....	1 year.....	25.00
Commission merchant.....	1 year.....	15.00
Confectionery, each place of business.....	1 year.....	5.00
Contractor or construction company, rate based on number of employees.....	1 year.....	10.00-25.00
Crockery and glassware: Retail.....	1 year.....	15.00
Wholesale and retail.....	1 year.....	25.00
Curiosities, dealer.....	1 year.....	25.00
Dental depot.....	1 year.....	15.00
Dentist.....	1 year.....	10.00
Department store, rate based on value of stock: Retail.....	1 year.....	10.00-100.00
Wholesale.....	1 year.....	50.00-3,000.00
Detective agency.....	1 year.....	25.00
Directory, city, county, or state, making or offering for sale.....	1 year.....	100.00
Divine healer.....	1 year.....	250.00
Dog or other animal exhibition.....	1 week..... 1 day.....	50.00 10.00
Dressmaking establishment, more than 3 hands.....	1 year.....	10.00
Drugs: Retail, rate based on value of stock.....	1 year.....	10.00-25.00
Wholesale.....	1 year.....	50.00
Wholesale and retail.....	1 year.....	75.00
Dry goods: Retail, rate based on value of stock.....	1 year.....	15.00-50.00
Wholesale.....	1 year.....	50.00
Dye house or company, resident or agency.....	1 year.....	10.00
Electric light company.....	1 year.....	200.00
Electric machinery or supplies, dealer or agent.....	1 year.....	25.00
Electrical contractor or installing electric wires.....	1 year.....	10.00
Employment agency.....	1 year.....	25.00
Express, company.....	1 year.....	250.00
Local delivery, each wagon.....	1 year.....	5.00
Fertilizer: Dealer.....	1 year.....	25.00
Manufacturer.....	1 year.....	50.00
Ferris wheel or other amusement device.....	1 week.....	25.00
Fireworks: Retail.....	1 year.....	10.00
Wholesale.....	1 year.....	20.00
Wholesale and retail.....	1 year.....	25.00
Fish: Retail.....	1 year.....	15.00
Wholesale.....	1 year.....	25.00
Flying jenny or merry-go-round.....	1 year..... 1 week.....	300.00 25.00
Flour, grits and meal: Retail.....	1 year.....	15.00
Wholesale dealer or agent.....	1 year.....	25.00
Florist, or dealer in flowers, plants, etc.....	1 year.....	25.00
Folder boxes or similar device: Operated by resident.....	1 year.....	10.00
Operated by nonresident.....	1 year.....	25.00
Fortune teller, clairvoyant, mind reader, palmist, or astrologist.....	1 year.....	1,000.00
Foundry.....	1 year.....	25.00
Fruits: Importer.....	1 year.....	25.00
Retail.....	1 year.....	10.00
Including soda fountain.....	1 year.....	15.00
Wholesale.....	1 year.....	25.00
Fruits and country produce: Retail.....	1 year.....	10.00
Wholesale.....	1 year.....	25.00
Fruits or vegetables, or both, sold from car, per car.....	1 year.....	5.00
Furnishing goods, gents'.....	1 year.....	15.00
Furniture: On installment or contract plan, rate based on value of stock.....	1 year.....	25.00-50.00
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	40.00
Furniture, household goods, or musical instruments, canvasser for nonresident firm, at retail.....	1 year.....	50.00
Futures or options, broker.....	1 year.....	250.00
Gas company.....	1 year.....	250.00
Gas engine.....	1 year.....	25.00
Grain elevator.....	1 year.....	100.00
Gristmill.....	1 year.....	5.00
Groceries: Retail, including hay, grain and feed, and candy and confectionery, rate based on value of stock.....	1 year.....	1.00-25.00
Wholesale, including packing-house products, tobacco, cigars, hay and grain, fireworks and drugs.....	1 year.....	100.00
Guarantee or surety company.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE—Continued.		
Guns, pistols, bowie knives or other deadly weapons, or sporting goods.....	1 year.....	\$50.00
Gunsmith, repairing, including sale of rubber stamps and sporting goods other than guns, pistols, etc.....	1 year.....	10.00
Hall.....	1 year.....	5.00
Hall or place of amusement where dances, concerts, etc., are given, within 150 feet of place where liquors are sold, except vaudeville show.....	1 year.....	2,000.00
Hardware: Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	100.00
Wholesale and retail.....	1 year.....	125.00
Harness and saddlery: Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	35.00
Wholesale and retail.....	1 year.....	40.00
Hats, cleaning and blocking.....	1 year.....	5.00
Hay, grain, and feed: Retail.....	1 year.....	10.00
Wholesale.....	1 year.....	40.00
Wholesale and retail.....	1 year.....	50.00
Hides.....	1 year.....	25.00
Horseshoing, employing 2 or more hands.....	1 year.....	5.00
Hotel, rate based on number of guest rooms.....	1 year.....	25.00-100.00
House-moving contractor.....	1 year.....	25.00
Ice: Manufacturer, per ton, estimated on daily capacity.....	1 year.....	1.50
Peddler, each wagon.....	1 year.....	3.00
Ice-cream peddler.....	1 year.....	5.00
Ice-cream or oyster saloon: Including soda fountain.....	1 year.....	15.00
Not including soda fountain.....	1 year.....	10.00
Images sold on streets.....	1 year.....	5.00
Institution for cure of drug or liquor habit.....	1 year.....	25.00
Insurance: Accident, company.....	1 year.....	50.00
Agency.....	1 year.....	15.00
Fire, company.....	1 year.....	75.00
Agency.....	1 year.....	20.00
Life, company.....	1 year.....	100.00
Agency, including traveling or general agents.....	1 year.....	25.00
Life, fire, and accident agency.....	1 year.....	35.00
Broker, for each company.....	1 year.....	75.00
Itinerant vender of any article of merchandise on the streets, from house to house, or located.....	1 year.....	50.00
Jewelry, retail.....	1 year.....	10.00
Including optical goods.....	1 year.....	25.00
Junk: Dealer.....	1 year.....	100.00
Gatherer.....	1 year.....	25.00
Land and development company, with agency in city.....	1 year.....	100.00
Lanndry: Steam, each place of business.....	1 year.....	50.00
Other than steam.....	1 year.....	15.00
Lawyer.....	1 year.....	10.00
Lightning-rod dealer or agent.....	1 year.....	15.00
Lime or cement dealer.....	1 year.....	25.00
Lithographer, person, firm, or corporation.....	1 year.....	15.00
Loan company, agency or other person or firm lending money on personal property or notes.....	1 year.....	150.00
Loans on real estate, agency, attorney, or other person negotiating.....	1 year.....	25.00
Locksmith, keeping for sale locks, keys, or bells.....	1 year.....	5.00
Lodging house, each room.....	1 year.....	.25
Lumber, dealer or agent.....	1 year.....	25.00
Lunch stand.....	1 year.....	25.00
Machine shop.....	1 year.....	25.00
Machine foundry in connection.....	1 year.....	35.00
Machinery, dealer or agent.....	1 year.....	35.00
Manufacturer, not otherwise licensed.....	1 year.....	15.00
Marble or granite yard or quarry.....	1 year.....	25.00
Marine railway or dry dock: Steam.....	1 year.....	50.00
Other than steam.....	1 year.....	10.00
Market.....	1 year.....	35.00
Mattress maker: Using machinery.....	1 year.....	15.00
Not using machinery, employing more than 2 hands.....	1 year.....	5.00
Meats: Fresh, wholesale, each place of business.....	1 year.....	50.00
Packing-house products, wholesale dealer in own production.....	1 year.....	150.00
Merchandise, not otherwise licensed: Retail.....	1 year.....	10.00
Wholesale.....	1 year.....	35.00
Merchandise broker: Carrying stock.....	1 year.....	35.00
Not carrying stock.....	1 year.....	25.00
Merchant, storekeeper, or druggist, capital stock of \$1,000 or less.....	1 year.....	10.00
Each additional \$1,000 of capital stock.....	1 year.....	10.00
Messenger service.....	1 year.....	75.00
Millinery, rate based on value of stock.....	1 year.....	10.00-15.00
Milk: Peddler delivering to consumer.....	1 year.....	2.00
Retail.....	1 year.....	10.00
Wholesale and retail.....	1 year.....	15.00
Moving pictures, cinematoscope, phonograph, or like exhibition.....	1 year.....	50.00
Motor-boat dealer.....	1 year.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE—Continued.		
Music or musical instruments, rate based on value of stock.	1 year.	\$10.00-\$25.00
Musician, street, or organ grinder.	1 year.	10.00
	1 week.	5.00
Naval stores, rate based on paid-up capital.	1 year.	50.00-100.00
News depot.	1 year.	5.00
Newspaper:		
Daily, printed by power.	1 year.	100.00
Weekly—		
Printed by power.	1 year.	15.00
Printed by hand.	1 year.	5.00
Oils, wholesale dealer, or agent for, rate based on value of stock.	1 year.	25.00-100.00
Peddler, each wagon, whether owned by wholesale dealer, agent, or private individual.	1 year.	10.00
Optical goods.	1 year.	25.00
In connection with other licensed business.	1 year.	10.00
Optical goods, knives, jewelry, etc., sold from stand on street.	1 year.	10.00
Optician or oculist.	1 year.	15.00
Oriental goods, dealer.	1 year.	50.00
Oyster dealer:		
Retail.	1 year.	6.00
Stand.	1 year.	5.00
Wholesale.	1 year.	20.00
Painter, employing 2 or more hands.	1 year.	5.00
Painting and paper hanging, employing 1 or more hands.	1 year.	10.00
Painting and wall display.	1 year.	25.00
Paints, linseed oils, varnishes, dealer or agent:		
Retail.	1 year.	10.00
Wholesale and retail.	1 year.	25.00
Paints, roofing, exclusively, dealer or agent.	1 year.	25.00
Paper hanging, employing 2 or more hands.	1 year.	5.00
Pawnbroker.	1 year.	150.00
Peddler:		
Foot, selling notions, dry goods, etc., from house to house.	1 year.	25.00
Fruit or vegetable.	1 year.	150.00
Without wagon, meaning railroad men, expressmen, etc., selling to consumer in competition with merchants.	1 year.	25.00
Peddler or hawker, selling any article of merchandise either direct or to be delivered at a later period.	1 year.	25.00
Phonograph or gramophone, etc.	1 year.	2.50
Photographer, ferrotypist, or crayon artist.	1 year.	15.00
Itinerant.	1 year.	25.00
Phrenologist.	1 year.	250.00
Physician or surgeon.	1 year.	5.00
Picture and picture-frame dealer.	1 year.	10.00
Pile driver.	1 year.	10.00
Plasterer, employing 2 or more hands.	1 year.	5.00
Plating, with gold, silver, nickel, etc.	1 year.	10.00
Plumbing, rate based on number of employees.	1 year.	25.00-75.00
Pole on which wires are placed, on streets of city.	1 year.	25.00
Pressing club.	1 year.	25.00
Printing, job, rate based on number of employees.	1 year.	5.00-25.00
Real estate agency:		
Including right to do house renting and collecting.	1 year.	25.00
Collecting only.	1 year.	10.00
Restaurant, eating or lunch house, rate based on seating capacity.	1 year.	5.00-25.00
With sleeping rooms, additional per room.	1 year.	25.00
Rink, skating, bicycle, or other.	1 year.	25.00
Rubber stamps, dealer or manufacturer.	1 year.	5.00
In connection with other business.	1 year.	2.50
Sales, iron, agent or dealer.	1 year.	25.00
Sash, door, and blind factory.	1 year.	15.00
Secondhand store.	1 year.	25.00
Seed store, dealer or agent:		
Retail.	1 year.	5.00
Wholesale.	1 year.	10.00
Wholesale and retail.	1 year.	15.00
Sewing machine agency or dealer.	1 year.	25.00
Shingle mill agent or dealer in shingles.	1 year.	15.00
Shooting gallery.	1 year.	25.00
Show or exhibition, traveling.	1 week.	15.00
Shuffleboard, if used for profit, directly or indirectly.	1 year.	5.00
Sign painter, employing 2 or more hands.	1 year.	10.00
Slaughterhouse or yard.	1 year.	100.00
Sleeping car company.	1 year.	100.00
Slot machine.	1 year.	2.50
Soda fountain.	1 year.	5.00
Stable:		
Livery, sale, and feed.	1 year.	25.00
Sale and feed only.	1 year.	10.00
Person, firm, or warehouseman dealing in horses, mules, or cattle, or drover or trader.	1 year.	15.00
Steamboat, sailing vessel, or foreign railroad agency.	1 year.	25.00
Steam ferries, chartered.	1 year.	100.00
Steamships, ocean, each line.	1 year.	100.00
Stevedore.	1 year.	10.00
Stock and bond broker.	1 year.	35.00
Storage warehouse or rooms for furniture, etc., rate based on number of teams operated.	1 year.	15.00-25.00
Street cars, each.	1 year.	7.50
Suit club.	1 year.	10.00
Tailor:		
Dealer or agent taking orders for clothing to be made outside city.	1 year.	25.00
Merchant.	1 year.	15.00
Teas, coffees, and spices, dealer, if principal stock.	1 year.	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSONVILLE—Continued.		
Telegraph company.	1 year.	\$200.00
Telephone company.	1 year.	250.00
Each pay station.	1 year.	1.00
Tenpin alley.	1 year.	10.00
Theater, opera house, or hall used for theatrical purposes.	1 year.	100.00
Theater ticket broker, selling same at advanced prices.	1 year.	25.00
Thinner, employing 2 or more hands.	1 year.	10.00
Throwing balls at figures, lung tester, striking machine, telescope, or like device.	1 year.	15.00
Towel supply company.	1 year.	10.00
Transfer of baggage, company, each wagon.	1 year.	5.00
Trunks or valises, or both.	1 year.	25.00
Typewriters, dealer or agent.	1 year.	25.00
Undertaker, rate based on value of stock.	1 year.	25.00-75.00
Vaudeville or similar show:		
If more than 100 feet from place where liquor is sold.	1 year.	50.00
If within 100 feet of place where liquor is sold.	1 year.	200.00
Vehicles, horse drawn:		
Dray or wagon, 1 and 2 horse, respectively.	1 year.	5.00-7.50
Hack or carriage.	1 year.	10.00
Omnibus, or like vehicle, 1 horse.	1 year.	10.00
Each additional horse.	1 year.	2.50
Veterinary surgeon.	1 year.	5.00
Wagon, carriage, or buggy:		
Manufacturing.	1 year.	15.00
Repairing, including blacksmith shop.	1 year.	25.00
Wall paper dealer.	1 year.	10.00
Watch repairing.	1 year.	5.00
Weighing machine.	1 year.	2.50
Wood:		
Yard or dealer.	1 year.	15.00
Peddler, each cart or wagon.	1 year.	5.00
Yard using handsaw.	1 year.	2.50

TAMPA.		
Abstracts of titles.	1 year.	\$50.00
Adding machines, dealer or agent.	1 year.	25.00
Advertising:		
Agent, or writer of advertisements.	1 year.	25.00
By banners, floats, etc., no vehicle used.	1 year.	100.00
Vehicle used.	1 year.	25.00
Card directory.	1 year.	10.00
Contracting for, on street cars.	1 year.	100.00
Distribution of circulars, bills, samples, etc., not including billposting.	1 year.	25.00
Including billposting.	1 year.	35.00
Scheme or device.	1 year.	5.00
Wall display.	1 year.	10.00
Aerial device, each exhibit.	1 year.	10.00
Agency or other business, not otherwise licensed.	1 year.	15.00
Architect.	1 year.	15.00
Auctioneer:		
Resident.	1 year.	25.00
Transient.	1 year.	50.00
Astrologist.	1 year.	250.00
Bona fide resident, who does not advertise as such.	1 year.	10.00
Auditor or auditing company.	1 year.	15.00
Automobiles:		
For hire, rate based on passenger capacity.	1 year.	15.00-25.00
Garage or garage and repair shop, including agency for automobiles, motor boats, etc.	1 year.	50.00
Selling or taking orders for automobiles or like vehicles.	1 year.	25.00
Shop for repairing, vulcanizing, etc.	1 year.	25.00
Awning and tent maker.	1 year.	10.00
Bakery:		
Including confectionery.	1 year.	25.00
Without confectionery.	1 year.	15.00
Bath, Turkish, Russian, or vapor.	1 year.	5.00
Barber shop:		
1 chair.	1 year.	5.00
Each additional chair.	1 year.	.50
Bicycles:		
Dealer, including supplies.	1 year.	10.00
Shop for hire or repair of same, or both.	1 year.	5.00
Billiard, pool, or bagatelle table.	1 year.	10.00
Billposting.	1 year.	25.00
Birds, song or plumage, dealer.	1 year.	10.00
Blacksmith or horseshoer.	1 year.	5.00
Boathouse or yard hiring boats.	1 year.	10.00
Boilers:		
Inspection company.	1 year.	10.00
Making and repairing.	1 year.	15.00
Machine shop in connection with.	1 year.	35.00
Bonds or investments, agent for sale of.	1 year.	50.00
Bottles, secondhand, dealer.	1 year.	10.00
Bottling works, soda, mineral, or other waters.	1 year.	50.00
Book agent or canvasser.	1 year.	50.00
Bookbinding, employing 1 or more hands.	1 year.	10.00
Boothback, each chair.	1 year.	2.00
Bowling alley.	1 year.	25.00
Bread:		
Nonresident vender.	1 year.	10.00
Wagon vender, each wagon.	1 year.	5.00
Brick, agent or dealer.	1 year.	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
TAMPA—Continued.		
Broom factory.....	1 year.....	\$10.00
Building and loan association:		
Domestic, rate based on amount of loans per annum.....	1 year.....	50.00-150.00
Foreign.....	1 year.....	150.00
Builders' supplies, dealer.....	1 year.....	25.00
Burglar alarm agent.....	1 year.....	25.00
Candy or cracker manufacturer.....	1 year.....	20.00
Cane or knife rack, or lifting, striking, or weighing machine.....	1 year.....	50.00
Car service association or agency, including refrigerator cars.....	1 year.....	25.00
Card cutting, writing, or engraving.....	1 year.....	5.00
Carriages, buggies, and vehicles, dealer or agent.....	1 year.....	25.00
Cash registers, agent or dealer.....	1 year.....	50.00
Cattle, milch cows, etc., dealer.....	1 year.....	10.00
Chiropractist.....	1 year.....	5.00
Chiropractic:		
Certified.....	1 year.....	10.00
Without diploma.....	1 year.....	250.00
Circus, carnival show, or street fair, rate based on admission charge.....	1 day.....	50.00-200.00
Showing outside city, parade in city.....	Each parade.....	200.00
Civil engineer or surveyor.....	1 year.....	15.00
Coal or coke, or both, agent or dealer.....	1 year.....	25.00
Coffee or spice:		
Roaster or mill.....	1 year.....	25.00
Shop.....	1 year.....	10.00
Cold storage.....	1 year.....	25.00
Collection of rents or accounts, agency for.....	1 year.....	25.00
Commercial agency.....	1 year.....	50.00
Commission merchant.....	1 year.....	50.00
Contractor:		
Builder or construction company, foreign.....	1 year.....	50.00
Builder and contractor, local.....	1 year.....	15.00
Electrical.....	1 year.....	15.00
Gathering or buying tallow, hides, bottles, etc., for shipment.....	1 year.....	25.00
Paper hanging, house or sign painting.....	1 year.....	15.00
Not otherwise provided for.....	1 year.....	15.00
Confectionery, each place of business.....	1 year.....	5.00
Curio dealer.....	1 year.....	15.00
Cyclorama.....	1 year.....	25.00
Dance hall.....	1 year.....	25.00
Dentist.....	1 year.....	15.00
Detective or detective agency:		
Local.....	1 year.....	25.00
Foreign.....	1 year.....	100.00
Directory, city, county, or state, making or offering for sale.....	1 year.....	25.00
Disinfectants, dealer or agent.....	1 year.....	10.00
Agent for nonresident, selling to other than licensed merchants.....	1 year.....	50.00
Divine healer.....	1 year.....	250.00
Dog and pony, or other animal show.....	1 week.....	35.00
1 day.....	1 day.....	10.00
Dray wagon or hack, rate based on number of horses.....	1 year.....	5.00-7.50
Dredge boat.....	1 year.....	10.00
Driver or itinerant dealer in live stock.....	1 year.....	50.00
Dye house or company.....	1 year.....	10.00
Dyeing, in connection with other business.....	1 year.....	5.00
Dynamite or other explosives.....	1 year.....	25.00
Eating or lunch house or stand, other than hotel or restaurant.....	1 year.....	10.00
Elevator, dealer or agent.....	1 year.....	25.00
Electric-light company.....	1 year.....	250.00
Electrical machinery or supplies.....	1 year.....	25.00
Electropoise agency.....	1 year.....	25.00
Emigrants, agents soliciting.....	1 year.....	500.00
Employment agency.....	1 year.....	25.00
Engines, gasoline or electric, including pumps, dealer or agent, other than licensed mill supply dealer.....	1 year.....	25.00
Exhibition:		
Freak or other curiosity.....	1 week.....	10.00
Wrestling or boxing match.....	Each exhibition.....	25.00
Express, company on intrastate business only.....	1 year.....	250.00
Local delivery, each wagon.....	1 year.....	5.00
Ferris wheel or like device.....	1 week.....	15.00
Fertilizer, dealer or agent.....	1 year.....	25.00
Fireworks, retail.....	1 year.....	25.00
Fish, wholesale.....	1 year.....	25.00
Fish, oysters, or clams, retail.....	1 year.....	5.00
Florist or dealer in flowers, plants, etc.....	1 year.....	10.00
Flour and grist mill.....	1 year.....	25.00
Flying jenny.....	1 week.....	15.00
Folder boxes:		
Owner resident within state.....	1 year.....	10.00
Operated by nonresident.....	1 year.....	25.00
Foundry.....	1 year.....	35.00
Machine shop and boiler making in connection with.....	1 year.....	50.00
Fortune teller, palmist or clairvoyant.....	1 year.....	250.00
Fraternal association lending money on household furniture, etc., to bona fide members.....	1 year.....	100.00
Fruits or vegetables:		
Broker, delivering same not invoiced to customer.....	1 year.....	10.00
Dealer selling from car, per car.....	1 year.....	5.00
Furniture, household goods or musical instruments, dealers or agent or canvasser for nonresident dealer.....	1 year.....	50.00
Gas works or company.....	1 year.....	250.00
Granite works or company, or agent for.....	1 year.....	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
TAMPA—Continued.		
Guarantee or surety company or agent.....	1 year.....	\$25.00
Gunsmith, including sporting goods.....	1 year.....	25.00
Repair shop.....	1 year.....	5.00
Half, for hire.....	1 year.....	25.00
Hat cleaning or blocking.....	1 year.....	5.00
Harness repair shop.....	1 year.....	10.00
Heat, steam or hot water, agent for or contracting for placing same.....	1 year.....	25.00
In connection with gas and plumbing business.....	1 year.....	15.00
Heavy hauling, not otherwise licensed.....	1 year.....	25.00
Hide dealer, other than junk dealer.....	1 year.....	15.00
Horseboor.....	1 year.....	5.00
Horse trader, transient, not directly connected with livery stable.....	1 year.....	50.00
House mover or contractor.....	1 year.....	25.00
Hotel, each room in excess of 2, except dining room.....	1 year.....	.50
Ice:		
Factory.....	1 year.....	100.00
Peddler, each wagon.....	1 year.....	5.00
Ice cream peddler, each horse or vehicle.....	1 year.....	5.00
Images, street vender.....	1 year.....	5.00
Insurance company:		
Accident or sick benefit.....	1 year.....	35.00
Local.....	1 year.....	25.00
Boiler, plate glass, marine, or automobile.....	1 year.....	35.00
Fire.....	1 year.....	75.00
Life.....	1 year.....	50.00
Itinerant:		
Driver or dealer in live stock.....	1 year.....	50.00
Exhibiting monkey, bear, or other animal, each animal.....	1 year.....	10.00
Merchant or vender.....	1 year.....	200.00
Musician or organ grinder, each instrument.....	1 week.....	2.50
Operating scale, weighing machine, telescope, or like device, on streets.....	1 year.....	10.00
Repairing sewing machines, jewelry, furniture, clocks, or tin utensils, etc.....	1 year.....	15.00
Jeweler or goldsmith, or both.....	1 year.....	15.00
Jewelry, from street stand, including gold-wire worker.....	1 year.....	25.00
Repair shop.....	1 year.....	5.00
Junk, dealer or gatherer.....	1 year.....	50.00
Itinerant dealer.....	1 year.....	200.00
Knife and scissors sharpener.....	1 year.....	5.00
Laundry:		
Hand, in city.....	1 year.....	25.00
Other, in city.....	1 year.....	75.00
Outside city doing business in city.....	1 year.....	120.00
Lawyer.....	1 year.....	15.00
Lightning rod dealer or agent.....	1 year.....	15.00
Light company, other than electric or gas.....	1 year.....	50.00
Line, dealer or agent, if not in connection with other business.....	1 year.....	10.00
Lithographer.....	1 year.....	5.00
Locksmith.....	1 year.....	5.00
Lodging or boarding house, 6 rooms.....	1 year.....	5.00
Each additional room.....	1 year.....	.50
Lumber:		
Broker.....	1 year.....	25.00
Dealer buying and selling, or dealing in sawed lumber, or staves, shingles, etc., each place.....	1 year.....	15.00
Wholesale dealer or agent.....	1 year.....	25.00
Portable or movable.....	1 year.....	10.00
Macaroni factory.....	1 year.....	25.00
Machine shop.....	1 year.....	15.00
Machinery, dealer or agent.....	1 year.....	25.00
Itinerant dealer.....	1 year.....	25.00
Manicurist or manicurist and chiropodist.....	1 year.....	100.00
Manufacturer, not otherwise licensed.....	1 year.....	5.00
Marble, dealer or agent:		
Local.....	1 year.....	10.00
Nonresident.....	1 year.....	25.00
Mattress factory.....	1 year.....	15.00
Marine ways, or marine railway.....	1 year.....	50.00
Market.....	1 year.....	15.00
Meat or packing-house products:		
Wholesale butcher selling meats in city.....	1 year.....	25.00
Wholesale dealer.....	1 year.....	100.00
Merchant, storekeeper or jeweler, not otherwise licensed, rate based on value of stock, first \$1,000.....	1 year.....	5.00-10.00
Each additional \$1,000 or fraction of.....	1 year.....	1.00
Merchandise broker.....	1 year.....	10.00
Messenger service bureau.....	1 year.....	10.00
Midwife.....	1 year.....	2.00
Milk:		
Depot.....	1 year.....	15.00
Selling ice cream and cheese.....	1 year.....	25.00
Vender, each wagon.....	1 year.....	5.00
Wholesale, each wagon.....	1 year.....	5.00
Money lender, making loans on any kind of personal property or real estate or buying salaries or wages, except bankers or real estate agents.....	1 year.....	100.00
Moving-picture show.....	1 year.....	100.00
Musical instruments, agent.....	1 year.....	25.00
Naval stores, dealer or agent.....	1 year.....	50.00
News depot.....	1 year.....	10.00
In connection with other business.....	1 year.....	5.00
Newspaper:		
Daily.....	1 year.....	25.00
Weekly.....	1 year.....	10.00
Nursery stock of forest trees, agent or dealer.....	1 year.....	10.00
Office supplies or furniture, agent.....	1 year.....	25.00

SPECIFIED SOURCES OF REVENUE—GEORGIA.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TAMPA—Continued.		
Oil, illuminating or lubricating:		
Wholesale dealer or agent	1 year	\$100.00
Peddler, each wagon	1 year	5.00
Optical goods, etc., sold on streets	1 year	15.00
Optical goods, knives, or scissors, etc., if stock in excess of 20 per cent of general merchandise stock	1 year	10.00
Optician or oculist, except regular physician or surgeon	1 year	15.00
Itinerant	1 year	25.00
Osteopath	1 year	10.00
Oyster saloon	1 year	5.00
Package delivery company	1 year	10.00
Painter, house or sign	1 year	15.00
Painter and decorator	1 year	15.00
Paper hanger	1 year	15.00
Patent rights or articles, dealer	1 year	25.00
Patent medicines, drugs, or other merchandise, sold by hawk or vendor occupying street or sidewalk, crying wares, or using music or entertainment to attract crowd	1 day	10.00
Paving contractor:		
Local	1 year	25.00
Foreign	1 year	50.00
Pawnbroker, selling pledges only	1 year	250.00
Peddler or hawk:		
Candy, pop corn, etc., on streets	1 year	25.00
Charcoal and wood, or produce, chickens, or fish, etc.	1 year	10.00
Cigars and cigarettes	1 year	100.00
Crobs, clams or peanuts, without use of vehicle	1 year	5.00
Phrenologist	1 year	250.00
Phonograph or graphophone, operator	1 year	5.00
Photographer, ferrotypist, or crayon artist:		
Local	1 year	15.00
Itinerant or transient	1 year	25.00
Physician or surgeon, or both	1 year	10.00
Itinerant, not licensed by state	1 year	250.00
Piano tuner	1 year	5.00
Itinerant	1 year	10.00
Pictures and frames, dealer	1 year	25.00
Pistols or other deadly weapons	1 year	25.00
Plumber and gas fitter	1 year	25.00
Portraits, solicitor for enlarging and furnishing frames	1 year	25.00
Pressing club or shop	1 year	25.00
Printer, job, not operating in newspaper office	1 year	10.00
Proprietary medicines or ointments, manufacturer	1 year	15.00
Pusheart, for fruits, etc.	1 year	25.00
Railroad company doing intrastate business	1 year	200.00
Real estate agent or dealer	1 year	25.00
Negotiating loans on real estate, additional	1 year	25.00
Restaurant, rate based on number of chairs	1 year	7.50-50.00
Repair shop, not otherwise licensed	1 year	10.00
Rink, skating, bicycle, or other	1 year	25.00
Rubber stamps, agent, dealer, or manufacturer	1 year	5.00
Rubber tire works	1 year	15.00
Safes, agent or dealer, or for sale or exchange	1 year	25.00
Sand and shell dealer	1 year	25.00
Sawmill, novelty works, or sash, door, and blind factory	1 year	25.00
Seed dealer	1 year	10.00
Sewing machines, agent or dealer	1 year	25.00
Repairer	1 year	15.00
Sewerage contractor:		
Local	1 year	25.00
Foreign	1 year	50.00
Shoe maker or mender:		
With machinery	1 year	15.00
Without machinery	1 year	5.00
Shooting gallery	1 year	25.00
Shuffleboard, ring throwing, or like device, striking machine, or lung tester, etc.	1 year	50.00
Shipping master or supplying men for vessels	1 year	35.00
Sidewalk builder and paver taking contracts or doing work in city	1 year	15.00
Slot machine	1 year	5.00
Soda-water fountain	1 year	5.00
Selling coffee, and lunch privilege	1 year	10.00
Stable:		
Feed and sale only	1 year	10.00
Keeping horses, mules, and vehicles, except wagons or hacks, for hire, first horse or mule	1 year	10.00
Each additional horse or mule	1 year	.50
Keeping hacks, etc., each 1 or 2 horse vehicle	1 year	5.00-7.50

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments are levied against benefited property for two-thirds of the cost of street paving in Atlanta, Macon, and Savannah; of paving alleys and setting curbs in Macon; and for the entire cost of setting curbs in Atlanta and Augusta; also for the cost of laying sidewalks in each of the four cities reported. In Atlanta and Augusta assessments of 60 cents and 25 cents per foot, respectively, are levied against benefited property for lateral sewers.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TAMPA—Continued.		
Steamship line, ocean or coastwise	1 year	\$50.00
Stevedore	1 year	25.00
Stocks and bonds:		
Agency selling or offering for sale, which are to mature by payment of installments or otherwise	1 year	50.00
Broker	1 year	100.00
Stone, artificial, tiling, terra cotta, etc., maker, dealer, or agent	1 year	25.00
Storage house or room for storing tobacco or other merchandise	1 year	25.00
Street railway company	1 year	1,000.00
Surveyor	1 year	15.00
Tailor:		
Merchant, dealer, or agent, including pressing business	1 year	25.00
Dealer or agent taking orders for clothing to be made outside city	1 year	100.00
Telegraph company doing intrastate business	1 year	250.00
Telephone company, except same paying a portion of its gross receipts to city under its charter	1 year	250.00
Theater or opera house	1 year	50.00
Theater tickets, broker	1 year	25.00
Theatrical, vaudeville, or variety show, etc.:		
In room adjoining or connected with or run in connection with bar room	1 year	250.00
Not in connection with bar room	1 year	100.00
Under tent	1 month	100.00
Vaudeville advertising on streets by wagon or other vehicle	1 year	50.00
Tin shop	1 year	10.00
Towel or apron supply	1 year	25.00
Trading stamps or rebate checks:		
Company or merchant issuing	1 year	500.00
Merchant or dealer using, in business	1 year	50.00
Transfer company:		
Each wagon, rate based on number of horses	1 year	5.00-7.50
Each automobile	1 year	15.00
Trunk factory	1 year	10.00
Typewriters:		
Dealer or agent	1 year	20.00
Retail, solicitor for nonresident having no place of business in city	1 year	35.00
Unclassified, dealers, agents, or representatives on each \$1,000 of capital stock	1 year	10.00
Where no certificates of stock are issued	1 year	10.00
Umbrella mender	1 year	5.00
Undertaker or funeral director	1 year	50.00
Upholsterer or furniture mender	1 year	10.00
Vehicles, manufacture and repair of carriages and wagons	1 year	15.00
Repair of, including blacksmithing	1 year	15.00
Vender of confetti balls, balloons, or other specialties on streets	1 year	25.00
Veterinary surgeon	1 year	10.00
Vinegar, dealer, manufacturer, or agent	1 year	5.00
Water, mineral or spring, dealer	1 year	10.00
Waterworks company	1 year	500.00
Wrestling, boxing or like exhibition	1 year	25.00
Wood, yard or dealer	1 year	15.00

3.—GENERAL LICENSE TAXES.

Jacksonville imposes a general license tax on automobile operators of \$1 each per year; and on automobiles for private use, \$2 to \$5 each per year, based on seating capacity.

4.—LICENSE TAXES ON DOGS.

The annual license tax in Jacksonville is \$1 each on dogs of either sex, and in Tampa \$1 each on males and \$2 on females.

GEORGIA.

b.—For public services.

In Atlanta a sanitary tax of \$3 for each house is collected for the purpose of removing garbage, and in Augusta the entire cost of sprinkling unpaved streets is charged against the benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

A tax on gross premiums received by insurance companies is collected in three cities. The rates are 1 per cent in Atlanta, $1\frac{1}{2}$ per cent in Augusta, and $1\frac{1}{4}$ per cent in Macon.

In Macon wholesale dealers in gasoline pay a tax of one-half of 1 per cent on amount of sales.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA.		
Abstract, land title, or warranty company.....	1 year.....	\$50.00
Accident ticket stand, agent or agency.....	1 year.....	12.00
Staud, selling tickets by slot machine.....	1 year.....	25.00
Adding machines, dealer or agent.....	1 year.....	50.00
Advertising:		
Agent.....	1 year.....	30.00
Novelties.....	1 year.....	20.00
Signs, electrical or mechanical, except for own business, rate based on number of signs.....	1 year.....	30.00-50.00
Agency or other business, not specially provided for, or such as may hereafter be charged by the mayor and council, not less than.....	1 year.....	25.00
Amusement park or like place, where theaters, small shows, merry-go-rounds, etc., are located in one general place and operated under one general management, rate based on seating capacity of such theater.....	1 year.....	200.00-250.00
Architect, acting as superintendent of construction, each, or firm.....	1 year.....	25.00
Art glass dealer.....	1 year.....	25.00
Artist, crayon, portrait painter or enlargement establishment located in city, sending out no canvassers.....	1 year.....	25.00
Sending out canvassers, in addition to above, for each canvasser.....	1 year.....	10.00
Athletic club, giving boxing contests, rate based on admission charge.....	1 exhibition.....	10.00-50.00
Auction house.....	1 year.....	50.00
Auctioneer or vendue master:		
If ad valorem tax is paid.....	1 year.....	50.00
No ad valorem tax paid.....	1 year.....	200.00
Selling real estate, not in real estate business.....	1 year.....	50.00
Automobiles or like machines:		
Dealer or agent.....	1 year.....	50.00
For hire, passenger, rate based on seating capacity.....	1 year.....	25.00-50.00
For hire, freight only—		
1 machine.....	1 year.....	25.00
Each additional machine.....	1 year.....	15.00
Garage for storage and care of.....	1 year.....	50.00
Manufacturer or assembler.....	1 year.....	100.00
Repairer.....	1 year.....	25.00
School.....	1 year.....	25.00
Truck manufacturer or assembler.....	1 year.....	75.00
Awning or tent maker.....	1 year.....	25.00
Bag manufacturer, paper or cloth.....	1 year.....	50.00
Bakery:		
Hand.....	1 year.....	12.00
Steam or other power—		
Retail.....	1 year.....	25.00
Wholesale and retail.....	1 year.....	50.00
Ball throwing at figures.....	1 year.....	50.00
Bank.....	1 year.....	100.00
Barber:		
Shop, each chair.....	1 year.....	2.50
Selling tobacco or cigars, additional.....	1 year.....	12.00
School.....	1 year.....	25.00
Supplies, dealer in.....	1 year.....	25.00
Barrel, manufacturer or dealer.....	1 year.....	25.00
Baseball:		
Professional.....	1 year.....	100.00
Parlor, where returns are received.....	1 year.....	12.00
Bath, Turkish, Russian, or vapor.....	1 year.....	25.00
Belting dealer.....	1 year.....	25.00
Billiards, pool, or bagatelle:		
5 tables, each.....	1 year.....	30.00
Each additional table.....	1 year.....	25.00
Billiard and pool room supplies.....	1 year.....	50.00
Bill distributor.....	1 year.....	25.00
Billposter.....	1 year.....	100.00
Bicycles:		
Dealer, if no license is paid to state.....	1 year.....	25.00
Race, professional.....	1 performance.....	25.00
Renter.....	1 year.....	25.00
Repair shop, no stock.....	1 year.....	12.00
Supplies, including motorcycle supplies.....	1 year.....	25.00
Blacksmith, shoeing horses, each forge.....	1 year.....	10.00
Blue printing.....	1 year.....	12.00
Boarding house, 20 boarders or more.....	1 year.....	15.00
Boller maker, shop.....	1 year.....	25.00
Bonnet manufacturer.....	1 year.....	25.00
Book binder.....	1 year.....	25.00
Books or stationery.....	1 year.....	25.00
Book agent or canvasser.....	1 year.....	25.00
Bondsman, for compensation.....	1 year.....	100.00
Bootblack stand, inside building:		
Connected with other business, each operator or chair.....	1 year.....	2.50
Not connected with other business, each chair.....	1 year.....	5.00

¹ Boarding house sending porters to meet trains, or having as many as 15 rooms hall pay license as hotel.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA—Continued.		
Bottler's supplies.....	1 year.....	\$25.00
Box manufacturer, paper or wood.....	1 year.....	50.00
Brick manufacturer or agent.....	1 year.....	50.00
Broker, or person, having no place of business in city, selling merchandise on commission.....	1 year.....	100.00
Broom manufacturer.....	1 year.....	25.00
Building and loan association.....	1 year.....	50.00
Burglar alarm company or agent.....	1 year.....	50.00
Butcher:		
Shop, selling meats and dressed fowls at retail.....	1 year.....	25.00
Wagon, selling fresh meats at wholesale exclusively.....	1 year.....	25.00
Cabinet shop.....	1 year.....	12.00
Candy:		
Manufacturer—		
Retail.....	1 year.....	25.00
Wholesale and retail.....	1 year.....	50.00
Manufacturer or dealer, retail, gross assets, including fixtures, less than \$250.....	1 year.....	12.00
Canvasser, not otherwise provided for.....	1 year.....	25.00
Card writing, cutting, or engraving.....	1 year.....	12.00
Carpet cleaning, not connected with laundry.....	1 year.....	25.00
Carpets, matting, or wall paper.....	1 year.....	25.00
Car trust company, or agent for.....	1 year.....	100.00
Carpenter shop.....	1 year.....	12.00
Cash register, dealer or agent.....	1 year.....	100.00
Cemetery company, agency, office, etc., rate based on receipts.....	1 year.....	100.00-300.00
Cement, sewer pipe, terra cotta, or plastering material dealer.....	1 year.....	50.00
Chair manufacturer.....	1 year.....	25.00
Charcoal, wholesale.....	1 year.....	50.00
Chiropodist.....	1 year.....	10.00
Chiropractic practitioner.....	1 year.....	15.00
Cigar and tobacco dealer, rate based on value of stock and fixtures.....	1 year.....	12.00-50.00
Cigar manufacturer.....	1 year.....	25.00
With 1 or no helper.....	1 year.....	15.00
Cigarette dealer, or dealing in or giving away cigarette paper or tobacco, retail.....	1 year.....	25.00
Circus or Wild West show, including parade, rate based on admission charge.....	1 day.....	300.00-500.00
To cover all side shows, lemonade and pop corn, etc., privileges, additional.....	1 day.....	100.00
Claim or collection agency.....	1 year.....	50.00
Clipping bureau.....	1 year.....	10.00
Clothing, not including jewelry, hats, or shoes:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Coal or lime, sold from cars to other than registered merchants of that line, each car.....	1 year.....	10.00
Coal or wood, agent or agency.....	1 year.....	50.00
Broker, selling to other than registered coal dealers.....	1 year.....	100.00
Dealer, selling in carload lots.....	1 year.....	50.00
Coal, wood, or coke yard, retail only, except wood from land owner by wagoner.....	1 year.....	25.00
Coffin factory.....	1 year.....	50.00
Cold storage.....	1 year.....	50.00
Commercial agency.....	1 year.....	50.00
Commission merchant, or person doing business on commission, or grocers or dealers in hay, grain, flour, or produce, etc., not otherwise provided for, selling to merchants.....	1 year.....	50.00
Confectionery, manufacture or sale of:		
Retail.....	1 year.....	25.00
Wholesale and retail.....	1 year.....	50.00
Contractor:		
Concrete.....	1 year.....	25.00
Employing 1 workman or more, or subletting contracts—		
House builder, house mover, paper hanger, painter, decorator, lather, paver, brick mason, or stone worker.....	1 year.....	25.00
Grader or excavator, rate based on number of men employed.....	1 year.....	12.00-25.00
For work done by the job, if employing no assistants—		
House builder, paper hanger, decorator, painter, plasterer, lather, paver, brick mason, or stone worker.....	1 year.....	12.00
Hauling, each dray, rate based on number of horses used.....	1 year.....	10.00-15.00
If engaged in transfer business, and if bona fide owner of all vehicles, and all such vehicles are kept in one stable and operated under one management, rate based on number of vehicles used.....	1 year.....	200.00-350.00
Copperage manufacturer.....	1 year.....	25.00
Cotton:		
Buyer, seller, broker, or warehouseman, or agent for.....	1 year.....	100.00
Compress.....	1 year.....	250.00
Gin or cleaner, manufacturer.....	1 year.....	50.00
Mill.....	1 year.....	100.00
Street buyer.....	1 year.....	10.00
Trader, itinerant.....	1 year.....	50.00
Cottonseed or other oil, manufacturer or agent for.....	1 year.....	100.00
Cracker manufacturer or agent.....	1 year.....	50.00
Crockery.....	1 year.....	25.00
Cyclorama.....	1 year.....	100.00
Dairy supplies.....	1 year.....	12.00
Dancing, academy or teacher.....	1 year.....	50.00
Decorator, itinerant, paying no ad valorem tax.....	1 year.....	150.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA—Continued.		
Dental depot or laboratory, rate based on value of stock at any one time.....	1 year.....	\$25.00-\$50.00
Detective:		
Agency, more than 1 man regularly employed.....	1 year.....	100.00
Not connected with agency.....	1 year.....	50.00
Disinfectants, dealer or agent.....	1 year.....	25.00
Dog and pony show.....	1 day.....	25.00
Dressmaker, carrying stock amounting to \$200 or more.....	1 year.....	25.00
Drugs:		
Retail, rate based on value of stock, including tobacco and cigars.....	1 year.....	20.00-50.00
Wholesale.....	1 year.....	100.00
Drummer, selling to other than registered merchant dealing in particular line of goods offered for sale by said person.....	1 year.....	1 300.00
Dry cleaning.....	1 year.....	25.00
Dry goods:		
Retail, not including shoes, hats, or men's clothing, rate based on value of stock.....	1 year.....	25.00-50.00
Wholesale, on each class of goods, provided that not more than 4 licenses be required of any one dealer.....	1 year.....	50.00
Dyehouse.....	1 year.....	25.00
Eating or lunch house, rate based on value of stock and fixtures.....	1 year.....	12.00-25.00
Electric-light company, each plant.....	1 year.....	50.00
Electrical appliances or supplies, dealer.....	1 year.....	50.00
Electrical contractor or other person engaged in electrical construction or wiring.....	1 year.....	25.00
Elevator, dealer or agent.....	1 year.....	50.00
Employment agency:		
Commercial positions.....	1 year.....	75.00
Domestic positions.....	1 year.....	50.00
No prepayment of fee required.....	1 year.....	25.00
Electropole or similar article.....	1 year.....	50.00
Engraver.....	1 year.....	25.00
Feather renovator.....	1 year.....	25.00
Fertilizer, factory in city, or company with office in city but factory outside.....	1 year.....	100.00
Ferrotypist, making and delivering pictures on streets.....	1 year.....	25.00
Fire and wreck sale of merchandise.....	1 year.....	300.00
Fireworks or pyrotechnic dealer.....	1 year.....	25.00
Fish and oysters:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Florist.....	1 year.....	25.00
Selling flowers from wagons, each wagon.....	1 month.....	2.50
Fly screens, manufacturer or dealer, not in connection with other business.....	1 year.....	15.00
Manufacturer's agent.....	1 year.....	25.00
Flying jenny.....	1 week.....	5.00
Foundry.....	1 year.....	25.00
Fruit store, retail, selling cigars, tobacco, and candy, stock not to exceed \$50.....	1 year.....	40.00
Fruits and produce, wholesale.....	1 year.....	40.00
Fruits, vegetables, produce, or melons sold from car, each car.....	1 year.....	10.00
Furniture:		
Dealer, rate based on value of stock.....	1 year.....	25.00-50.00
Factory, gross annual sales \$50,000 or less.....	1 year.....	50.00
On each \$1,000 exceeding \$50,000, additional.....	1 year.....	1.00
Office furniture and supplies.....	1 year.....	50.00
Packer and shipper.....	1 year.....	10.00
Gas works or company.....	1 year.....	300.00
Gas for lighting cars only, manufacturing and furnishing.....	1 year.....	50.00
Gents' furnishing goods, including hats and caps:		
Resident dealer.....	1 year.....	25.00
Itinerant dealer.....	1 year.....	50.00
Glass, plate, dealer.....	1 year.....	50.00
Grain elevator, storage charge made.....	1 year.....	50.00
Grain, hay, and other produce, provisions and merchandise broker or dealer not having warehouse in city, selling only to registered merchants of city.....	1 year.....	50.00
Grain, hay, or feedstuffs, dealer selling to retail merchants or consumers only.....	1 year.....	50.00
Grocer:		
Retail to consumers only, rate based on value of stock.....	1 year.....	20.00-30.00
Handling hay, grain, or feedstuffs in car lots, additional.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Selling tobacco and cigars, additional.....	1 year.....	25.00
Gunsmith, repair shop.....	1 year.....	10.00
Gun or pistol dealer not selling other hardware.....	1 year.....	50.00
Harddresser.....	1 year.....	10.00
Hardware:		
Retail, dealing in pistols or guns.....	1 year.....	75.00
Not dealing in pistols or guns.....	1 year.....	25.00
Wholesale, dealing in pistols or guns.....	1 year.....	100.00
Not dealing in pistols or guns.....	1 year.....	50.00
Harness, manufacturer or dealer.....	1 year.....	25.00
In connection with other business.....	1 year.....	15.00
Hats, caps, or canes:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Hat manufacturer.....	1 year.....	25.00
Heating plant, steam.....	1 year.....	200.00
Hides, wool, fur, etc.....	1 year.....	25.00
Horse collar and pad, manufacturer.....	1 year.....	25.00
Hotel, European or American, each sleeping room.....	1 year.....	1.00
Serving meals a la carte, restaurant license additional.....	1 year.....	50.00

¹ Plus \$1.25 per each \$100 of amount of sales.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA—Continued.		
Horticulturist or nursery.....	1 year.....	\$25.00
Ice:		
Dealer, selling from boxes.....	1 year.....	25.00
House or agency, 5 wagons or less.....	1 year.....	50.00
Manufacturer or agency, 5 wagons or less, each plant.....	1 year.....	50.00
Wagon.....	1 year.....	10.00
Ice-cream saloon.....	1 year.....	12.00
Insurance:		
Broker, fire.....	1 year.....	2 200.00
Clearance company.....	1 year.....	50.00
Company, each agency appointed by, license to be on company, not agency.....	1 year.....	50.00
Boilers only.....	1 year.....	25.00
Lumber or lumber yards only, against fire.....	1 year.....	25.00
Live stock, each company or agency.....	1 year.....	25.00
Iron broker, each firm or agent for railroad supplies.....	1 year.....	50.00
Iron or steel broker.....	1 year.....	50.00
Jailors' supplies.....	1 year.....	50.00
Jeweler, rate based on value of stock.....	1 year.....	25.00-100.00
Jewelry repairer, not carrying stock.....	1 year.....	12.00
Junk:		
Gatherer, bottles, rags, and paper, each wagon.....	1 year.....	25.00
Plumbing, gas and automobile fixtures, etc., each gatherer.....	1 year.....	300.00
Shop or dealer in old rope, brass, or rags.....	1 year.....	50.00
Knitting mill.....	1 year.....	25.00
Kodaks, cameras, films or other photographic supplies.....	1 year.....	25.00
Labor agent.....	1 year.....	300.00
Laboratory, analytical or chemical.....	1 year.....	25.00
Manufacturing goods or commodities.....	1 year.....	50.00
Ladies' clothing, cloaks, etc., not connected with dry goods.....	1 year.....	50.00
Laundry, rate based on amount of business and method of operation.....	1 year.....	25.00-50.00
Leather dealer.....	1 year.....	25.00
Library.....	1 year.....	25.00
Lighting-red agent or dealer.....	1 year.....	50.00
Lime.....	1 year.....	25.00
Lithographer.....	1 year.....	25.00
Live-stock dealer or horse trader:		
Individual.....	1 year.....	25.00
Firm.....	1 year.....	50.00
Loans on real estate, agent, attorney, person, or firm negotiating.....	1 year.....	50.00
Lodging house, 25 sleeping rooms or less.....	1 year.....	3 25.00
Lumber:		
Agent, broker, firm, or person selling on commission at wholesale.....	1 year.....	50.00
Manufacturer or wholesale dealer, selling only to registered merchants of city.....	1 year.....	50.00
Merchants operating lumber yards.....	1 year.....	25.00
Sold from cars in carload lots, or in less than carload lots to other than registered dealers in said line of business.....	1 year.....	200.00
Machine shop, not connected with railroad.....	1 year.....	25.00
Machinery dealer or agent, rate based on amount of annual sales.....	1 year.....	25.00-50.00
Magnetic healer.....	1 year.....	50.00
Mail-order business.....	1 year.....	50.00
Manicurist.....	1 year.....	10.00
Mantel manufacturer or dealer.....	1 year.....	25.00
Manufacturer, not otherwise provided for, not less than.....	1 year.....	25.00
Marble, granite, or other stone yard.....	1 year.....	25.00
Marble or granite yard or quarry, agent for.....	1 year.....	50.00
Masseur.....	1 year.....	12.00
Mattress maker:		
Not using machinery.....	1 year.....	10.00
Using machinery.....	1 year.....	40.00
Meats:		
Fresh, agent, dealer, or branch house, selling at wholesale, from warehouse.....	1 year.....	200.00
Selling live or dressed poultry, wholesale or retail, additional.....	1 year.....	25.00
Broker, taking orders for, and delivering from car.....	1 year.....	100.00
Melon broker.....	1 year.....	50.00
Messenger service, bicycle or other.....	1 year.....	25.00
Metal and iron works.....	1 year.....	25.00
Metal jobber.....	1 year.....	50.00
Milk depot, rate based on number of wagons.....	1 year.....	12.00-25.00
Mill supplies.....	1 year.....	50.00
Millinery:		
Retail, rate based on value of stock.....	1 year.....	12.00-25.00
Wholesale and retail.....	1 year.....	100.00
Mill, flour and grist.....	1 year.....	100.00
Grist only.....	1 year.....	25.00
Mineral water, dealer or agent.....	1 year.....	25.00
Mining, coal, or other stock or manufacturing company not otherwise provided for.....	1 year.....	50.00
Money lender, person, firm, or corporation.....	1 year.....	100.00
Motorcycle, dealer or agent.....	1 year.....	25.00
Race, by professionals, admission charged.....	1 performance.....	25.00
Moving picture:		
Show.....	1 year.....	100.00
Operator, renewal of license.....	1 year.....	1.00
School for acting.....	1 year.....	50.00
Supply house.....	1 year.....	50.00
Music or musical instruments, rate based on amount invested.....	1 year.....	25.00-100.00
Nautatorium.....	1 year.....	25.00

² Plus 1 per cent on gross receipts from all insurance sold in city.

³ Lodging house having as many as 25 sleeping rooms shall pay license as hotel.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA—Continued.		
Neckwear manufacturer, rate based on amount of gross annual sales.....	1 year.....	\$25.00-\$50.00
News depot.....	1 year.....	25.00
News wagon on street.....	1 year.....	25.00
Notions.....	1 year.....	25.00
Novelty stand.....	1 year.....	12.00
Oil:		
Dealer, not directly representing mill.....	1 year.....	50.00
Mill or agency.....	1 year.....	100.00
Peddler, each wagon.....	1 year.....	15.00
Optician or manufacturer of eyeglasses.....	1 year.....	50.00
Organ grinder.....	1 week.....	2.50
Overalls manufacturer.....	1 year.....	50.00
Packing house, doing cold-storage and commission business.....	1 year.....	200.00
Paint manufacturer or agent for.....	1 year.....	50.00
Paint shop or dealer.....	1 year.....	25.00
Panorama exhibition or like show.....	1 performance.....	10.00
Paper, manufacturer or wholesale dealer or agent, with office or storage in city.....	1 year.....	50.00
Patent or proprietary medicines, manufacturer.....	1 year.....	50.00
Resident of city, advertising and selling on streets or other public places or to licensed druggist.....	1 month.....	40.00
Each additional month.....		30.00
Patent rights or patent articles.....	1 year.....	25.00
Pawnbroker.....	1 year.....	200.00
Selling goods other than those pledged in city, additional.....	1 year.....	25.00
Peanut and pop-corn stand.....	1 year.....	12.00
Peddler:		
Charcoal.....	1 month.....	2.50
Coal, coke, and wood.....	1 year.....	25.00
Dog.....	1 year.....	200.00
Flower, each wagon.....	1 month.....	2.50
Fruit, potato, and nut.....	1 year.....	100.00
From pushcart.....	1 year.....	60.00
Helper on licensed wagon.....	1 year.....	25.00
Jewelry.....	1 month.....	10.00
Notions—		
On foot.....	1 month.....	2.00
From stand.....	1 month.....	5.00
From wagon.....	1 month.....	25.00
Produce.....	1 year.....	120.00
Bringing in from country and selling other than own products to consumer.....	1 year.....	40.00
Pop corn or peanuts, or both.....	1 year.....	25.00
Proprietary and patent medicines.....	1 month.....	100.00
Selling to merchants only.....	1 year.....	12.00
Watermelons only.....	1 month.....	5.00
All other, not less than.....	1 month.....	10.00
1 year.....		25.00
Photographs or similar instrument dealer or agent.....	1 year.....	25.00
Photographer, ferrotypist, or other artist making pictures:		
Studio.....	1 year.....	25.00
Canvasser.....	1 year.....	50.00
Canvasser for photographer or artist not located in city.....	1 year.....	25.00
Taking pictures on streets or from house to house, having no licensed studio in city.....	1 year.....	50.00
Pianos, sold by sample only.....	1 year.....	25.00
Picture or picture-frame dealer.....	1 year.....	25.00
Plating, silver, nickel, etc.....	1 year.....	25.00
Plow factory.....	1 year.....	50.00
Plumber's supplies, dealer.....	1 year.....	50.00
Plumbing, gas, and steam fitting, including installation of steam, hot-air, vapor, and hot-water heating systems.....	1 year.....	50.00
Pressing club.....	1 year.....	25.00
Printers' rollers, manufacturer of exclusively.....	1 year.....	25.00
Printing office.....	1 year.....	25.00
Printing, bookbinding, or lithographing, broker, agent, or agency taking orders to be sublet.....	1 year.....	200.00
Produce dealer selling to retail merchant or consumer only.....	1 year.....	40.00
Produce, provision, or merchandise broker, selling to other than registered merchants of city.....	1 year.....	100.00
Promoter, not licensed stock and bond broker, selling stock in nonresident corporations.....	1 year.....	50.00
Publisher, rate based on amount of annual business.....	1 year.....	25.00-50.00
Pump dealer or agent.....	1 year.....	25.00
Railway news company.....	1 year.....	50.00
Railway supplies.....	1 year.....	50.00
Real estate, dealer or renting agent, each or firm.....	1 year.....	50.00
Refrigerator cars, operating.....	1 year.....	50.00
Repair shop, other than automobile.....	1 year.....	10.00
Restaurant, including tobacco and cigars, if amount of investment exceeds \$500.....	1 year.....	50.00
Ring-throwing device, machine for testing lungs, strength, etc.....	1 year.....	25.00
Rock quarry.....	1 year.....	25.00
Roofer or dealer in asphalt, gravel, slate, or tin.....	1 year.....	25.00
Roofing manufacturer.....	1 year.....	50.00
Rubber goods, dealer or agent.....	1 year.....	25.00
Rubber-stamp manufacturer or stencil cutter, or both.....	1 year.....	15.00
Salvage.....	1 year.....	200.00
Sales, dealer or agent.....	1 year.....	25.00
Sanitarium, etc., other than charitable or church.....	1 year.....	100.00
Obstetrical.....	1 year.....	25.00
Sand dealer, except one selling own sand from wagon.....	1 year.....	25.00
Sash and blind factory and planing mill:		
Annual output \$25,000 or less.....	1 year.....	25.00
Annual output in excess of \$25,000, on each \$1,000 additional.....	1 year.....	1.00

1 No license to exceed \$100.

KIND OF BUSINESS LICENSED	Period.	License rate.
ATLANTA—Continued.		
Sausage factory.....	1 year.....	\$25.00
Sawmill, manufacturer, dealer, or agent.....	1 year.....	25.00
Saws, dealer.....	1 year.....	25.00
School supplies, dealer, agent, or agency.....	1 year.....	25.00
Secondhand goods dealer, except cash registers, adding machines, typewriters, or sewing machines, each class.....	1 year.....	12.00
Seed dealer, rate based on amount of annual sales.....	1 year.....	25.00-50.00
Sewer-pipe dealer.....	1 year.....	25.00
Sewing-machine agent, each company, factory or separate place of business.....	1 year.....	50.00
Shirt manufacturer.....	1 year.....	25.00
Shoes:		
Dealer—		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Manufacturer, using machinery.....	1 year.....	50.00
Shop, using machinery.....	1 year.....	15.00
Show case manufacturer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Sign painter:		
Paying ad valorem tax.....	1 year.....	12.00
Not paying ad valorem tax.....	1 year.....	25.00
Or company, two or more employees.....	1 year.....	25.00
Skating, walking, or other rink.....	1 year.....	50.00
Skirt manufacturer.....	1 year.....	25.00
Sleeping car company.....	1 year.....	200.00
Slot machines:		
All kinds, for wholesale business.....	1 year.....	75.00
Dealer or agent.....	1 year.....	25.00
Or each machine.....	1 year.....	5.00
Solicitor or person soliciting business other than own registered business, not otherwise provided for, not less than.....	1 year.....	25.00
Soda water:		
Bottled, at retail.....	1 year.....	10.00
Fount, rate based on capital invested.....	1 year.....	10.00-50.00
Fount supplies, except those otherwise provided for, each place of business in city, rate based on amount of business.....	1 year.....	25.00-50.00
Soft drinks:		
Bottling works for soft drink beverages and similar products or manufacturer of proprietary sirup or nonalcoholic beverages, selling to bottling works or retailer, gross annual sales less than \$50,000, each.....	1 year.....	50.00
Additional on each \$1,000 over \$50,000.....	1 year.....	2.00
Soap factory.....	1 year.....	50.00
Spring bed manufacturer.....	1 year.....	40.00
Stable, livery, feed, boarding, or sale.....	1 year.....	50.00
Stationery or books.....	1 year.....	25.00
Statuary dealer.....	1 year.....	25.00
Stenographer, employing or working on commission, one or more assistants.....	1 year.....	25.00
Stock, bond, or note broker, not doing a regular banking business.....	1 year.....	100.00
Stock powders, manufacturer.....	1 year.....	25.00
Stockyard.....	1 year.....	50.00
Stoves, manufacturer or dealer.....	1 year.....	25.00
Dealer in connection with other business.....	1 year.....	15.00
Street drummer for passing street trade.....	1 year.....	25.00
Street railroad company.....	1 year.....	300.00
Surgical institute.....	1 year.....	50.00
Instruments, wholesale or retail.....	1 year.....	25.00
Tailor:		
Merchant, selling either from samples or stock.....	1 year.....	25.00
Shop.....	1 year.....	12.00
Tea or coffee:		
Store.....	1 year.....	25.00
Dealer, delivering premiums or goods from wagon.....	1 year.....	200.00
Teachers' bureau.....	1 year.....	25.00
Telegraph company, rate based on number of offices operated in state, in lieu of all other licenses.....	1 year.....	200.00-300.00
Telegraph signal service company or agent for.....	1 year.....	25.00
Telephone company.....	1 year.....	300.00
Tenpin and other pin alleys, each alley.....	1 year.....	25.00
Terra-cotta and concrete works or dealer.....	1 year.....	25.00
Theater, opera house or hall where theatrical, sleight of hand, minstrel shows, etc., are held, rate based on seating capacity.....	1 year.....	100.00-200.00
1 performance.....		5.00-10.00
Theater ticket speculator.....	1 year.....	300.00
Tiling manufacturer or dealer.....	1 year.....	25.00
Tin shop, installing furnaces, with other tin business.....	1 year.....	50.00
Installing hot-air pipes or registers but not furnaces.....	1 year.....	25.00
Tinware manufacturer.....	1 year.....	50.00
Tobacco factory.....	1 year.....	25.00
Tooth cream manufacturer.....	1 year.....	15.00
Towel supply company.....	1 year.....	25.00
Trading stamp company or dealer.....	1 year.....	300.00
Transient dealer of any kind.....	1 week.....	25.00
Trunk factory.....	1 year.....	50.00
Trunk and leather goods, not otherwise provided for:		
Manufacturer.....	1 year.....	50.00
Dealer.....	1 year.....	25.00
Typewriters, dealer or agent.....	1 year.....	50.00
Umbrella manufacturer.....	1 year.....	25.00
Undertaker, funeral director, or coffin warehouse.....	1 year.....	50.00
Vehicles, horse drawn:		
Dealer or agent.....	1 year.....	50.00
Dray, if charge is made or if hired to others, rate based on number of horses used.....	1 year.....	10.00-20.00
Hack or cab.....	1 year.....	15.00

2 No license to exceed \$200.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTA—Continued.		
Vehicles, horse drawn—Continued.		
Manufacturer, including repairing.	1 year.	\$25.00
Repairer.	1 year.	15.00
Vinegar manufacturer.	1 year.	25.00
Vulcanizing shop or double treading.	1 year.	25.00
Wall paper dealer.	1 year.	25.00
Waste paper dealer.	1 year.	25.00
Wagon yard.	1 year.	25.00
If cattle or live stock are kept for sale.	1 year.	50.00
Warehouse or storage room.	1 year.	50.00
Wood sawyer, using machinery.	1 year.	25.00
Woodware dealer.	1 year.	25.00
Woollen mill.	1 year.	50.00
Yeast dealer.	1 year.	25.00

AUGUSTA.

Advertising solicitor, or firm of such.	1 year.	\$15.00
Agent or agency, not otherwise provided for.	1 year.	25.00
Auctioneer or ven-ue master, or firm of such.	1 year.	50.00
Automobiles:		
Dealer.	1 year.	25.00
For hire, by day or hour.	1 year.	25.00
Freight or delivery.	1 year.	10.00
Garage company, selling, storing, or repairing.	1 year.	25.00
Hauling passengers for fares.	1 year.	10.00
Motor bus or jitney, carrying passengers over definite route, rate based on seating capacity.	1 year.	25.00-50.00
Taxicab.	1 year.	10.00
Sight-seeing, each car.	1 year.	10.00
Bagging factory.	1 year.	25.00
Bakery:		
Steam or other power.	1 year.	20.00
Without power.	1 year.	10.00
Bank, unless exempt by law rate based on amount of paid-in capital.	1 year.	50.00-100.00
Private.	1 year.	200.00
Barber shop:		
1 chair.	1 year.	5.00
Each additional chair.	1 year.	2.50
Selling tobacco, cigars, or cigarettes, additional.	1 year.	10.00
Barrel factory.	1 year.	25.00
Bicycles:		
Agent, agency, dealer, or repairer.	1 year.	25.00
Repairing shop.	1 year.	10.00
Billiards or pool, each table.	1 year.	50.00
Billposter or distributor.	1 year.	50.00
Blacksmith shop, or wagon repairer, each forge exceeding one.	1 year.	10.00
Boarding house, taking transients, rate based on number of rooms.	1 year.	10.00-50.00
Boothblack stand, except in barber shop.	1 year.	5.00
Bowling alley.	1 year.	25.00
Brick or clay products, agent, dealer or manufacturer.	1 year.	200.00
Broker, stock or bond, real estate agent, or dealer in merchandise, produce, or securities on margin (not futures), and real estate loans.	1 year.	75.00
Broom factory.	1 year.	25.00
Building or loan or similar associations, rate based on amount of paid-up capital.	1 year.	15.00-50.00
Agent or representative of such association whose principal office is not located in state.	1 year.	100.00
Butcher.	1 year.	40.00
Canal boat, passenger, animal power.	1 year.	10.00
Canvasser, drummer, or solicitor of trade, commonly known as "puller in," whether regularly employed or not.	1 year.	100.00
Carpenter shop, not contractor.	1 year.	10.00
Carriage shop:		
Making and repairing vehicles.	1 year.	50.00
Repairing only.	1 year.	10.00
Cash register agent, agency, or dealer.	1 year.	25.00
Cigar manufacturer.	1 year.	50.00
Civil engineer or firm of such or superintendent of construction.	1 year.	20.00
Clairvoyant, fortune teller, palmist, phrenologist, psychometric prophetic reader, or spiritual test or trance medium.	1 year.	300.00
Clock repair shop.	1 year.	10.00
Coal, wood, or coke dealer, each yard, rate based on number of wagons used.	1 year.	15.00-50.00
Delivering by wheelbarrow or hand.	1 year.	5.00
Coffin shop, not undertaker.	1 year.	10.00
Cold-storage warehouse.	1 year.	25.00
Collector of rents, or rent agent, not real estate agent.	1 year.	15.00
Commercial or mercantile agency.	1 year.	75.00
Commercial street broker, or firm of such.	1 year.	25.00
Concrete or terra-cotta works.	1 year.	25.00
Confectionery:		
Retail.	1 year.	10.00
Wholesale.	1 year.	25.00
Contractor, or firm of such, employing help or subcontractor, rate based on amount of contracts.	1 year.	5.00-100.00
Cotton:		
Broker.	1 year.	25.00
Buyer, rate based on number of bales bought in city.		
From 5,000 to 30,000 bales.	1 year.	25.00-150.00
On each additional 5,000 bales.	1 year.	25.00
Buyer or seller on streets, or firm of such.	1 year.	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
AUGUSTA—Continued.		
Cotton—Continued.		
Compress or warehouse.	1 year.	\$100.00
Factor, rate based on number of bales received or sold—		
From 2,000 to 20,000 bales.	1 year.	30.00-150.00
Each additional 5,000 bales.	1 year.	25.00
Factory, rate based on number of spindles.	1 year.	75.00-125.00
Gins and presses, or either, agency or dealer.	1 year.	50.00
Press or pickery—		
Hand.	1 year.	100.00
Power.	1 year.	200.00
Shipper, public.	1 year.	15.00
Warehouse, other than cotton factor.	1 year.	50.00
Waste mill.	1 year.	125.00
Cottonseed-oil mill.	1 year.	100.00
Cottonseed or seed cotton, or both, dealer.	1 year.	50.00
Credit protective agency.	1 year.	50.00
Dairy, or dealer in dairy products.	1 year.	10.00
Without wagon, also person having more than 1 cow in use.	1 year.	5.00
Debiture company.	1 year.	100.00
Dental depot or laboratory.	1 year.	25.00
Dyeing establishment.	1 year.	10.00
Electric machinery and supply dealer, selling motors or fans.	1 year.	30.00
Electric supply dealer or wiring contractor, not including motors or fans.	1 year.	10.00
Electric power company, manufacturing and selling.	1 year.	600.00
Employment agency or business bureau.	1 year.	25.00
Engines, boilers and machinery, any or all, agency or dealer.	1 year.	50.00
Express company.	1 year.	300.00
Feather or carpet renovator.	1 year.	10.00
Fertilizer:		
Dealer, rate based on amount of sales.	1 year.	25.00-100.00
Factory or manipulator.	1 year.	100.00
Fish, oyster, or game dealer:		
Retail.	1 year.	30.00
Wholesale.	1 year.	50.00
Florist or nurseryman, rate based on amount of sales or receipts.	1 year.	10.00-25.00
Flying jenny:		
Hand.	1 week.	2.50
Steam.	1 week.	5.00
Foundry.	1 year.	50.00
Fruit stand.	1 year.	10.00
Furniture repair shop.	1 year.	10.00
Gas light company.	1 year.	300.00
Green grocer:		
Retail, including sale of canned meats.	1 year.	40.00
Wholesale, selling to dealers only.	1 year.	50.00
Gunsmith, selling and repairing.	1 year.	15.00
Repairing only.	1 year.	10.00
Hall for hire, first or second class, respectively.	1 year.	15.00-25.00
Harness shop, sales or repairs.	1 year.	15.00
Hides, bones, rags, tallow, or rubber, dealer in any or all.	1 year.	25.00
Horse or mule trader:		
Resident.	1 year.	50.00
Transient, retail.	1 month.	25.00
Hotel or rooming house, rate based on number of rooms.	1 year.	10.00-100.00
Huckster, selling chickens, eggs, vegetables or ice cream, except farmer selling own produce.	1 year.	10.00
Ice, house, agency or manufacturer making or selling.	1 year.	75.00
Retail, 200 pounds or under.	1 year.	5.00
Ice cream saloon, ices only.	1 year.	10.00
Intelligence office or agency.	1 year.	15.00
Iron sales, agency or dealer.	1 year.	25.00
Itinerant repairer or person not regularly employed by licensed dealer.	1 year.	5.00
Insurance company or association:		
Accident, loss of time or death by, each agent.	1 year.	25.00
Automobile, each agent.	1 year.	25.00
Broker, or firm of such, each foreign company represented.	1 year.	100.00
Burglary, credit, indemnity, elevator, live stock, plate glass, rents, steam boiler, or other like insurance, each agent.	1 year.	10.00
Fidelity or surety, each agent.	1 year.	25.00
Fire, agency, each company represented.	1 year.	100.00
Transient solicitor.	1 week.	25.00
Company with 2 or more agencies.	1 year.	200.00
Health or industrial, each agent.	1 year.	25.00
Life, agency, each company represented.	1 year.	100.00
Transient solicitor.	1 week.	25.00
Marine, each agent.	1 year.	25.00
Junk shop.	1 year.	125.00
Land company, selling own property exclusively.	1 year.	50.00
Selling or leasing property of others.	1 year.	75.00
Lath mill.	1 year.	10.00
Laundry:		
Hand.	1 year.	10.00
Steam or other power.	1 year.	20.00
Loans on real estate mortgages, negotiator of.	1 year.	50.00
Lumber:		
Broker.	1 year.	25.00
Selling from cars.	1 year.	25.00
Yard keeper—		
Run by steam, water, or other power.	1 year.	100.00
Without steam, water, or other power.	1 year.	50.00
Lunch wagon on streets.	1 year.	10.00
Machine shop or foundry.	1 year.	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
AUGUSTA—Continued.		
Merchant, factor, or other business not specially provided for, rate based on amount of sales or receipts:		
On amounts from \$10,000 to \$100,000.	1 year.	\$10.00 \$160.00
On each \$20,000 in excess of \$100,000, additional.	1 year.	5.00
Machinery, engines, boilers, cotton gins and presses, or either agency or dealer.	1 year.	50.00
Mattress manufacturer:		
Retail and repairing.	1 year.	10.00
Wholesale.	1 year.	50.00
Marble, granite, or stone yard.	1 year.	25.00
Meat market:		
Retail, including canned meats.	1 year.	50.00
Wholesale.	1 year.	50.00
Merchandise street broker.	1 year.	25.00
Messenger service.	1 year.	25.00
Mill, flour, meal or grists.	1 year.	75.00
Meal or grists, rate based on run of stones.	1 year.	25.00-50.00
Millinery or fancy goods establishment.	1 year.	10.00
Mineral waters, wholesale.	1 year.	10.00
Money lender, agent, or agency for collection of claims, carrying on business in city.	1 year.	200.00
Money lender, not otherwise provided for.	1 year.	200.00
Moving-picture show or electric theater.	1 year.	100.00
News depot or stand.	1 year.	10.00
Branch of.	1 year.	5.00
Selling tobacco, cigars or cigarette, at stand.	1 year.	15.00
Newspaper, daily or daily and weekly.	1 year.	50.00
Weekly.	1 year.	15.00
Nostrums or medicines, street vender.	1 year.	150.00
Oculist or optician:		
Resident.	1 year.	10.00
Transient.	1 month.	10.00
Oil, kerosene or other, office or agency in city, or vending in city, rate based on amount of annual sales.	1 year.	75.00-250.00
Peddler, each wagon selling less than 5 gallons, exclusive of regular vehicle license.	1 year.	15.00
Organ grinder or street musician.	1 year.	5.00
Oriental wares, or rugs, and antiques.	1 year.	100.00
Oyster house, restaurant or counter.	1 year.	25.00
Oysters, retail.	1 year.	10.00
Paint shop.	1 year.	10.00
Patent or proprietary medicines:		
Manufacturer, other than licensed druggist.	1 year.	25.00
Vender, other than licensed druggist.	1 year.	150.00
Pawnbroker.	1 year.	200.00
Peanut roaster.	1 year.	5.00
Photograph or microscope parlor.	1 month.	5.00
Photographer, firm of such, or similar artist.	1 year.	20.00
Transient.	1 week.	5.00
Piano and organ tuner, not employed by licensed dealer.	1 year.	10.00
Printing office, job:		
Power press, rate based on horsepower.	1 year.	10.00-25.00
Each additional power press.	1 year.	2.50
Run without power—		
1 press.	1 year.	5.00
Each additional press.	1 year.	2.50
Printing press company.	1 year.	10.00
Picture framer.	1 year.	10.00
Plumber or gas fitter.	1 year.	50.00
Presser or renovator of clothing or pressing club.	1 year.	10.00
Produce:		
Agent for sale of on street or in wagon.	1 year.	10.00
Consisting in part or whole of onions, cabbage, fruit, or potatoes, sale of from railroad yard or warehouse track in city.	1 year.	50.00
Rag shop or dealer in rags, rubber, hides, bones, or tallow, any or all.	1 year.	25.00
Real estate agent or firm of such.	1 year.	50.00
Restaurant, eating house, lunch or oyster counter or caterer:		
For white persons.	1 year.	25.00
With sleeping rooms, additional, each room.	1 year.	2.00
For colored persons.	1 year.	15.00
With sleeping rooms, additional, each room.	1 year.	2.00
Roofer, asphalt, gravel, or other material, if not licensed as contractor.	1 year.	15.00
Rubber stamp business.	1 year.	10.00
Railroad, steam, having no terminal in city, agent or solicitor for.	1 year.	25.00
Railroad ticket scalper.	1 year.	200.00
Sales, agent or dealer.	1 year.	25.00
Salesman, traveling, taking orders and accepting pay therefor.	1 year.	50.00
Sash, door, or blind factory, or planing mill, steam, water or other power.	1 year.	100.00
Scale used in city for weighing produce, cattle, hogs, and sheep.	1 year.	10.00
Scissors and knife grinder.	1 year.	5.00
Sewer pipe company.	1 year.	25.00
Sewing machines:		
Agent, agency, or dealer, except where exclusive tax is paid to state.	1 year.	25.00
Repair shop.	1 year.	10.00
Ship broker.	1 year.	15.00
Shoe repairing:		
With power.	1 year.	15.00
Without power, employing labor.	1 year.	10.00
Not employing labor.	1 year.	5.00
Shooting gallery.	1 year.	10.00
Sign painter, commercial or advertising.	1 year.	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
AUGUSTA—Continued.		
Sign tacker, distributor of advertising matter or samples, not a billposter.	1 year.	\$25.00
Skating rink.	1 year.	25.00
Slot, musical or vending machine, not licensed merchant:		
Nickel.	1 year.	5.00
15 or more machines.	1 year.	75.00
Penny.	1 year.	1.00
Any number of machines, maximum.	1 year.	50.00
Soda font, rate based on amount of gross annual sales or receipts.	1 year.	15.00-60.00
Soda water, ginger ale, coca-cola, or other like beverages, manufacturer or bottler.	1 year.	50.00
Soft drinks, nonalcoholic beverages:		
On draft or otherwise.	1 year.	25.00
In bottles only.	1 year.	10.00
Special treatment for physical ailments, person claiming to give, not licensed by state as physician.	1 year.	150.00
Stable, livery, sale, hire and feed.	1 week.	25.00
Hire and feed of sale and feed.	1 year.	100.00
Steamboat or agency for.	1 year.	50.00
Steamer, running on canal, carrying freight and passengers, for hire.	1 year.	50.00
Steam wagon or automobile delivery wagon.	1 year.	10.00
Stenciled or stamp shop.	1 year.	10.00
Stock market, general, which shall include a public scale.	1 year.	200.00
Stockyard, care and feed only.	1 year.	100.00
Stocks and bonds, only, dealer or broker.	1 year.	50.00
Stove repair shop.	1 year.	10.00
Street seller, transient.	1 week.	15.00
Street vender of lunches, pop corn, peanuts, newspapers, etc., from wagon.	1 year.	10.00
Surgical instruments and supplies.	1 year.	10.00
Tailor, not merchant.	1 year.	10.00
Telegraph company, intrastate business only.	1 year.	250.00
Telephone company.	1 year.	250.00
Theater or opera house.	1 year.	100.00
Tile, pipe, or concrete works.	1 year.	75.00
Tin or tinker shop, not contractor.	1 year.	10.00
Tobacco manufacturer.	1 year.	50.00
Trading stamp premium discount business.	1 year.	275.00
Transient nonresident dealer in any kind of merchandise, etc.	10 days.	50.00
More than 10 days.	100.00	
Trust company.	1 year.	50.00
Typewriters, etc., agent, agency, or dealer.	1 year.	25.00
Undertaker, rate based on amount of sales per annum.	1 year.	10.00-50.00
Vehicle, horse-drawn, cab, dray, or wagon, per horse.	1 year.	5.00
Repairing only.	1 year.	10.00
Vinegar or cider manufacturer, dealer or bottler.	1 year.	50.00
Wagon yard, not keeping stock for sale.	1 year.	25.00
Warehouse or depot for storage of goods, other than cotton.	1 year.	25.00
Watch, clock, or jewelry repair shop.	1 year.	10.00
Weighing machine.	1 year.	1.00
Wheelwright, making and repairing, steam or other power.	1 year.	50.00
Yeast dealer.	1 year.	10.00

MACON.

Abstract company.	1 year.	\$75.00
Academy of music.	1 year.	200.00
Accident ticket stand.	1 year.	10.00
Adding machines, dealer or agent.	1 year.	25.00
Agency for nonresident dealer or manufacturer, not regular broker.	1 year.	50.00
Advertising:		
In street cars.	1 year.	150.00
Scheme or device.	1 year.	25.00
Agricultural implements:		
Dealer.	1 year.	25.00
Including cotton gins, manufacturer.	1 year.	100.00
Auctioneer, selling for others.	1 year.	50.00
Automobiles:		
Dealer or agent without garage.	1 year.	100.00
Freight, not delivery truck.	1 year.	35.00
Garage, for sale, renting, and storage, including 1 outside gasoline station.	1 year.	125.00
Motor bus, carrying passengers to and from suburban parks or picnics.	1 year.	25.00
Passenger or taxicab—		
1 car.	1 year.	50.00
Each additional car.	1 year.	40.00
Supplies—		
Without garage, including 1 gasoline tank.	1 year.	100.00
In connection with other business.	1 year.	50.00
Tires, alone, dealer or agent.	1 year.	25.00
Warehouse, for storage only.	1 year.	35.00
Awning or tent maker.	1 year.	10.00
Bagging, secondhand, manufacturer or dealer.	1 year.	50.00
Bakery, alone.	1 year.	50.00
Bank or banker, rate based on capital.	1 year.	50.00-125.00
Barber:		
Shop, each chair.	1 year.	5.00
Manicurist in connection.	1 year.	5.00
Supplies.	1 year.	35.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MACON—Continued.		
Barrel factory.....	1 year.....	\$50.00
Baseball parlor.....	1 year.....	25.00
Bicycles:		
Dealer.....	1 year.....	15.00
Secondhand dealer.....	1 year.....	50.00
Renter.....	1 year.....	10.00
Billiards or pool, each table.....	1 year.....	35.00
Billposter or distributor.....	1 year.....	75.00
Merchant distributing, by own employees.....	1 year.....	10.00
Blacksmith, each forge.....	1 year.....	10.00
Boarding house, taking transients, 1 porter at depot allowed, each room.....	1 year.....	1.00
Boiler inspector or inspection company.....	1 year.....	10.00
Bonding or security company or bondsman for pay.....	1 year.....	75.00
Bookbindery.....	1 year.....	20.00
Books and stationery:		
Retail.....	1 year.....	35.00
Wholesale and retail.....	1 year.....	75.00
Boothlack.....		
Stand in doorway or outside building.....	1 year.....	5.00
Inside any building, each seat.....	1 year.....	2.00
Bottles:		
Secondhand dealer, buying or shipping, etc.....	1 year.....	50.00
Gatherer.....	1 year.....	10.00
Bottling works, mineral or carbonated drinks.....	1 year.....	75.00
Bowling:		
Alley.....	1 year.....	15.00
Each additional alley.....	1 year.....	10.00
Brick manufacturer, or agent for, having office in city.....	1 year.....	100.00
Broom factory.....	1 year.....	20.00
Builders' supplies, including paints, oils, sash, doors, blinds, and mantles, dealer.....	1 year.....	100.00
Burglar alarm company, or agent for.....	1 year.....	25.00
Butcher or other person with shop, selling fresh meats at retail or from wagon.....	1 year.....	50.00
Cabinet shop.....	1 year.....	35.00
Candy:		
In connection with other licensed business.....	1 year.....	5.00
Factory.....		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	100.00
Canvasser, for furniture and household goods or musical instruments on installment plan.....	1 year.....	25.00
Carpenter shop.....	1 year.....	10.00
Carpets cleaning.....	1 year.....	25.00
Carpets, rugs, art squares, and matting alone, or in connection with business other than furniture dealer.....	1 year.....	25.00
Carriage repository, dealer in horse-drawn vehicles.....	1 year.....	50.00
Cash register, dealer or agent.....	1 year.....	50.00
Cement, alone or in connection with business other than builders' supplies.....	1 year.....	50.00
Charcoal dealer.....	1 year.....	15.00
Chiropodist:		
Itinerant.....	1 month.....	5.00
Privilege in barber shop, each shop.....	1 year.....	15.00
Cigar factory, not including cigarettes.....	1 year.....	25.00
Cigars and tobacco, not including cigarettes:		
Retail.....	1 year.....	25.00
In connection with other licensed business.....	1 year.....	10.00
Wholesale.....	1 year.....	50.00
In connection with other licensed business.....	1 year.....	25.00
Cigarettes, or cigarette paper, wholesale or retail.....	1 year.....	25.00
Circus, rate based on admission charge.....	1 day.....	50.00-500.00
Parade, if performance is outside city.....	1 day.....	500.00
Clairvoyant, fortune teller, palmist, phrenologist, or spiritualist reader.....	1 year.....	200.00
Cleaning or pressing clothing, except hats.....	1 year.....	25.00
In connection with merchant tailor shop.....	1 year.....	10.00
Clothing:		
Retail, including gents' furnishing goods.....	1 year.....	50.00
In connection with other business.....	1 year.....	25.00
Wholesale.....	1 year.....	75.00
Clothing, pants or overall factory.....	1 year.....	75.00
Coal dealer, with or without yard in city, soliciting orders in city, each yard.....	1 year.....	50.00
With wood combined, each yard.....	1 year.....	60.00
Coal or wood, or both, peddler, each wagon.....	1 year.....	25.00
Coke dealer.....	1 year.....	35.00
Cold storage:		
In connection with other business.....	1 year.....	25.00
Refrigerating company.....	1 year.....	50.00
Commercial agency.....	1 year.....	75.00
Collection or claim agency.....	1 year.....	25.00
Commission merchant:		
Produce, fruits, etc., exclusively.....	1 year.....	50.00
Representing foreign houses, or brokerage.....	1 year.....	100.00
With warehouse.....	1 year.....	125.00
Concrete, artificial stone, or tiling manufacture.....	1 year.....	25.00
Confetti, sale of.....	1 month.....	5.00
Confectionery:		
Alone.....	1 year.....	15.00
Wholesale.....	1 year.....	40.00
With fruits.....	1 year.....	25.00
Contractor:		
Painting, house and sign.....	1 year.....	35.00
Paper hanging.....	1 year.....	25.00
Cotton:		
Buyer or shipper.....	1 year.....	35.00
Compress.....	1 year.....	250.00
Exchange.....	1 year.....	50.00
Gin factory, or office for.....	1 year.....	75.00
Ginnery, public.....	1 year.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MACON—Continued.		
Cotton—Continued.		
Mill.....	1 year.....	\$150.00
Warehouse, cotton alone.....	1 year.....	75.00
Furnishing farm supplies, except mules.....	1 year.....	125.00
Weigher, on streets.....	1 year.....	25.00
Cottonseed or seed cotton dealer.....	1 year.....	25.00
Cottonseed-oil mill.....	1 year.....	150.00
Credit bureau.....	1 year.....	25.00
Dancing, school or teacher.....	1 year.....	10.00
Drugs:		
Retail.....	1 year.....	20.00
Wholesale.....	1 year.....	125.00
In connection with other licensed business.....	1 year.....	20.00
Dental depot.....	1 year.....	15.00
Detective, or agency.....	1 year.....	25.00
Disinfectants or insecticides, dealer, manufacturer, or agent.....	1 year.....	25.00
Drummer, selling to other than registered merchant dealing in particular line of goods offered for sale.....	1 year.....	100.00
Dry goods:		
Retail, rate based on value of stock.....	1 year.....	25.00-50.00
Wholesale.....	1 year.....	125.00
Dye house or company, resident or agency.....	1 year.....	25.00
Dyeing, in connection with other business.....	1 year.....	10.00
Electric light or power company, not including electrical merchandise.....	1 year.....	350.00
Electrical contractor:		
Including supplies and fixtures.....	1 year.....	35.00
Without supplies and fixtures.....	1 year.....	25.00
Electrical machinery, agent or dealer.....	1 year.....	25.00
Electrical supplies or house fixtures, dealer or agent, in connection with other business.....	1 year.....	10.00
Elevators, agent or dealer.....	1 year.....	25.00
Employment agency.....	1 year.....	25.00
Express company.....	1 year.....	400.00
Engines and pumps, dealer or agent for other than licensed mill supply dealer.....	1 year.....	25.00
Feather renovator.....	1 year.....	25.00
Feed, stock:		
Retail.....	1 year.....	20.00
Wholesale.....	1 year.....	50.00
Fertilizer:		
Dealer or agent.....	1 year.....	50.00
Factory.....	1 year.....	75.00
Fire and wreck sale.....	1 year.....	100.00
Fish and oysters:		
Retail.....	1 year.....	50.00
Wholesale and shipping.....	1 year.....	75.00
Florist, or dealer in flowers.....	1 year.....	25.00
Flowers in connection with other business.....	1 year.....	5.00
Floor mill, mixing plant or wholesale dealer.....	1 year.....	50.00
Food and millinery shop.....	1 year.....	125.00
Including mill supplies.....	1 year.....	150.00
Fruits and candies, retail.....	1 year.....	25.00
Fruits and vegetables:		
Broker delivering same, not invoiced to customer before shipment, each car.....	1 year.....	40.00
Sold from car, each car.....	1 year.....	40.00
Wholesale.....	1 year.....	50.00
Wholesale peddler, selling to retail dealer from wagon or car.....	1 year.....	200.00
Furnishing goods, gents'.....	1 year.....	25.00
Furniture:		
Canvasser.....	1 year.....	25.00
Factory.....	1 year.....	50.00
Packer or shipper.....	1 year.....	10.00
Retail, including carpets, house furnishing goods, etc., rate based on value of stock.....	1 year.....	50.00-75.00
Wholesale and retail.....	1 year.....	100.00
Flying jenny.....	1 week.....	25.00
Game dealer.....	1 year.....	50.00
Gas works or company.....	1 year.....	350.00
Selling gas stoves, ranges, and heaters, additional.....	1 year.....	50.00
Gasoline station:		
1 pump or filler.....	1 year.....	25.00
Each additional pump or filler.....	1 year.....	10.00
Granite works or company.....	1 year.....	50.00
Groceries:		
Retail, rate based on value of stock.....	1 year.....	25.00-50.00
Wholesale.....	1 year.....	125.00
Carrying hardware or ammunition.....	1 year.....	100.00
Semi-wholesale without drummer, selling to the trade and consumer at retail.....	1 year.....	75.00
Gravel or sand, delivered in city.....	1 year.....	25.00
Guns.....	1 year.....	50.00
Hack driver.....	1 year.....	1.00
Hair-dresser.....	1 year.....	10.00
Hall, for hire.....	1 year.....	25.00
Handle factory.....	1 year.....	25.00
Hardware:		
Retail.....	1 year.....	50.00
In connection with other business.....	1 year.....	10.00
Wholesale.....	1 year.....	100.00
Wholesale and retail.....	1 year.....	125.00
Harness:		
Retail.....	1 year.....	25.00
In connection with other business.....	1 year.....	10.00
Wholesale dealer or manufacturer.....	1 year.....	100.00
Hats:		
Cleaning and blocking.....	1 year.....	25.00
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Hay, grain, and storage or milling company.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MACON—Continued.		
Heating, steam or hot water, agent or contractor for placing same.....	1 year.....	\$50.00
In connection with plumbing and gas fitting.....	1 year.....	25.00
Hides, dealer other than junk dealer.....	1 year.....	25.00
Hosiery factory.....	1 year.....	75.00
Hotel, not including café, restaurant, or lunch room operated in addition to main dining room, 25 lodging rooms or less.....	1 year.....	25.00
Each additional room.....	1 year.....	1.00
Horseshoer, except blacksmith.....	1 year.....	10.00
Horse trader, transient, not connected with livery stable.....	1 year.....	100.00
Horse clipping, each machine.....	1 year.....	10.00
Ice:		
Dealer.....	1 year.....	10.00
Distributing depot, manufacturer or agent for, wholesale and retail.....	1 year.....	100.00
Peddler, each wagon.....	1 year.....	10.00
Ice cream:		
Cart or wagon, rate based on price per package.....	1 year.....	10.00-25.00
Factory.....	1 year.....	50.00
Saloon, not soda fountain.....	1 year.....	10.00
Images, sold on streets.....	1 month.....	10.00
Immigration agent.....	1 year.....	1,000.00
Insurance, fire, life, plate glass, accident, or casualty, each company doing business in city, directly or indirectly.....	1 year.....	75.00
Itinerant:		
Physician or specialist, unless licensed by state.....	1 year.....	250.00
Vendor.....	1 year.....	12.50-25.00
Jewelry:		
In connection with other licensed business.....	1 year.....	25.00
Retail.....	1 year.....	50.00
Street stand, including gold wire workers.....	1 year.....	50.00
Jewelry, clocks, and watches at auction.....	1 year.....	1,000.00
Junk:		
Dealer.....	1 year.....	200.00
Gatherer, selling to local dealer, only.....	1 year.....	10.00
Itinerant, having no place of business in city.....	1 year.....	200.00
Knitting mill.....	1 year.....	75.00
Laundry:		
Hand.....	1 year.....	50.00
Steam, or agent for.....	1 year.....	75.00
Light company, other than electric.....	1 year.....	50.00
Lightning rod, dealer or agent, soliciting or putting up work in city, not including wagon.....	1 year.....	50.00
Lime dealer, not in connection with builders' supplies.....	1 year.....	10.00
Lodging house only, each room.....	1 year.....	2.50
Lumber:		
Broker.....	1 year.....	50.00
Yard or dealer.....	1 year.....	50.00
With planing mill in connection.....	1 year.....	75.00
Builders' supplies, additional.....	1 year.....	10.00
Lunch:		
Cart or wagon on street for sale of sandwiches, wienerwurst, hamburger steak, etc.....	1 year.....	50.00
Room, serving meals.....	1 year.....	50.00
Sandwiches and wienerwurst only at soda fountain.....	1 year.....	15.00
Stand, wieners and hamburgers only, or sandwiches only.....	1 year.....	25.00
Machine shop:		
Using power and employing help, including automobile repairing.....	1 year.....	50.00
Without power, or automobile repairing, one helper only.....	1 year.....	25.00
Machinery:		
Broker.....	1 year.....	50.00
Itinerant agent or dealer.....	1 year.....	150.00
Machinery and mill supplies, dealer.....	1 year.....	125.00
Manicurist.....	1 year.....	10.00
Marble or stone dealer.....	1 year.....	25.00
Having no office or yard in city, soliciting orders.....	1 year.....	50.00
Mattress:		
Maker.....	1 year.....	20.00
Renovator.....	1 year.....	10.00
Meats, fresh, wholesale dealer other than packing house, selling to trade only.....	1 year.....	100.00
Merchandise:		
Broker.....	1 year.....	50.00
General retail, rate based on class.....	1 year.....	25.00-225.00
Wholesale, not otherwise provided for.....	1 year.....	200.00
Messenger service, bicycle.....	1 year.....	15.00
Mining stock or development company.....	1 year.....	300.00
Mill supplies.....	1 year.....	100.00
Including machinery.....	1 year.....	125.00
Millinery:		
Alone.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Mineral waters, dealer or agent.....	1 year.....	25.00
Money lender, person, firm, or corporation, not including banker or real estate agent.....	1 year.....	150.00
Making loans on chattels or salaries or wages, or buying salaries or wages.....	1 year.....	200.00
Loans on chattels by fraternal associations to bona fide members.....	1 year.....	200.00
Money lender or broker, lending on real estate exclusively.....	1 year.....	100.00
Motorcycles, dealer or agent.....	1 year.....	25.00
Moving pictures, stereopticon or electric theater, rate based on admission charge.....	1 year.....	100.00-125.00
Advertising on screen other than own business, additional.....	1 year.....	25.00

¹ At the discretion of mayor.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MACON—Continued.		
Music on street, each performer.....	1 week.....	\$2.00
Musical instrument and merchandise.....	1 year.....	35.00
In connection with other business.....	1 year.....	10.00
Agent for.....	1 year.....	25.00
Newsbutter having office in city.....	1 year.....	50.00
News depot or cart, on streets, alone.....	1 year.....	10.00
Newspapers and periodicals, in connection with other business.....	1 year.....	5.00
Office supplies or furniture, dealer or agent.....	1 year.....	25.00
In connection with other business.....	1 year.....	10.00
Oil:		
Illuminating and lubricating.....	1 year.....	150.00
Lubricating alone.....	1 year.....	50.00
Sold or peddled from wagon, 1 or 2 horse, respectively.....	1 year.....	40.00-60.00
Optical goods, alone.....	1 year.....	25.00
If eyes are tested in connection with other business.....	1 year.....	15.00
Optician, itinerant.....	1 year.....	50.00
Organ grinder.....	1 year.....	10.00
Oysters, dealer, except with fish.....	1 month.....	5.00
Package delivery company.....	1 year.....	25.00
Packing house or agency.....	1 year.....	125.00
With cold storage.....	1 year.....	175.00
Painter, house, sign, or decorator.....	1 year.....	35.00
House only or sign only.....	1 year.....	25.00
Paints, oils for paints, etc., unless in connection with builders' supplies:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	50.00
Paints, roofing, dealer.....	1 year.....	25.00
Paper, wholesale.....	1 year.....	50.00
Patent rights or patent articles.....	1 year.....	25.00
Paving, agent for, other than licensed dealer in stone.....	1 year.....	25.00
Pawnbroker, selling pledges only.....	1 year.....	200.00
Merchandise in connection, additional.....	1 year.....	25.00
Selling guns, additional.....	1 year.....	50.00
Peanut and pop corn roaster.....	1 year.....	10.00
Peddler:		
Dry goods, notions, etc., from house to house.....	1 year.....	25.00
Fruits, vegetables, fish, oysters, etc.—		
From 1-horse wagon (except Confederate veterans).....	1 year.....	40.00
From basket.....	1 year.....	25.00
Railroad men or expressmen selling to consumer in competition with merchants.....	1 year.....	25.00
Peddler, agent, or canvasser for books.....	1 year.....	25.00
Phonographs, in connection with business other than music.....	1 year.....	25.00
Photographer:		
Including portrait painting.....	1 year.....	10.00
Canvasser for.....	1 year.....	50.00
Developing and printing, other than by licensed photographer.....	1 year.....	10.00
Making photographs or button pictures on streets.....	1 year.....	20.00
Piano tuner.....	1 year.....	10.00
Pistols, selling, renting, or otherwise disposing of.....	1 year.....	100.00
Picture dealer or framer.....	1 year.....	25.00
Plumber or gas fitter.....	1 year.....	50.00
Poultry, dealer.....	1 year.....	25.00
Selling butter or other dairy products, additional.....	1 year.....	10.00
Printing, job, rate based on number of employees.....	1 year.....	25.00-40.00
Produce, wholesale.....	1 year.....	50.00
Proprietary medicine manufacturer.....	1 year.....	25.00
Push cart, fruit and confectionery.....	1 year.....	25.00
Real estate:		
Agency.....	1 year.....	50.00
Renting in connection.....	1 year.....	75.00
Renting only.....	1 year.....	50.00
Agency or others making loans on.....	1 year.....	100.00
Repair shop, not including sales:		
Boot and shoe, hand.....	1 year.....	5.00
With machinery.....	1 year.....	15.00
Carriage and wagon.....	1 year.....	25.00
Furniture or lock, guns, pistols, etc., or harness, each.....	1 year.....	10.00
Jewelry.....	1 year.....	10.00
Sewing machine or trunk, etc., or typewriter, each.....	1 year.....	10.00
Stove, shop, or itinerant.....	1 year.....	10.00
Umbrella, or mender.....	1 month.....	1.00
Not otherwise provided for.....	1 year.....	10.00
With power and help, general.....	1 year.....	50.00
Bicycle and motorcycle.....	1 year.....	10.00
Without power, 1 helper.....	1 year.....	25.00
Restaurant, café, or eating house.....	1 year.....	50.00
With sleeping rooms, additional per room.....	1 year.....	2.00
Roofing, not in connection with tin snip.....	1 year.....	25.00
Rubber stamps, dealer.....	1 year.....	10.00
In connection with other business.....	1 year.....	5.00
Rubber balloons, dealer.....	1 year.....	5.00
Roller cover manufacturer.....	1 year.....	10.00
Sacks or bags, second-hand dealer.....	1 year.....	50.00
Sash, door, and blind factory.....	1 year.....	75.00
Lumberyard in connection.....	1 year.....	100.00
Sausage:		
Green, sold in connection with business other than butcher or meat dealer.....	1 year.....	10.00
Manufacturer.....	1 year.....	25.00
Seals, dealer or repairer.....	1 year.....	10.00
Scissors or knife grinder.....	1 year.....	5.00
Security or guaranty company or individual bondsman for pay.....	1 year.....	75.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MACON—Continued.		
Seed store.....	1 year.....	\$25.00
In connection with other business.....	1 year.....	10.00
Sewer pipe, manufacturer.....	1 year.....	100.00
Sewing machines, dealer or agent.....	1 year.....	50.00
In connection with other business.....	1 year.....	25.00
Shirts, manufacturer.....	1 year.....	25.00
Shoes and boots:		
Retail.....	1 year.....	35.00
In connection with other business.....	1 year.....	20.00
Wholesale.....	1 year.....	100.00
Secondhand dealer.....	1 year.....	50.00
Shooting gallery.....	1 year.....	25.00
Shopkeeper, general, not including cigars and tobacco or soft drinks, if amount of stock does not exceed \$250.....	1 year.....	15.00
Skating rink.....	1 year.....	25.00
Slot machine, rate based on value of coin used.....	1 year.....	2.50-10.00
Soap factory.....	1 year.....	25.00
Soda fountain.....	1 year.....	15.00
Serving lunches, additional.....	1 year.....	15.00
Serving meals, additional.....	1 year.....	50.00
Soft drinks:		
Retail.....	1 year.....	10.00
Wholesale distributor, dealer, or agent.....	1 year.....	50.00
Solicitor for retail trade in city.....	1 year.....	50.00
Stable:		
Livery, not including hauling or drays and wagons for hire.....	1 year.....	50.00
Sale and feed only.....	1 year.....	50.00
Dealing in horses and mules or drover or trader.....	1 year.....	50.00
Steamship agency.....	1 year.....	20.00
Stock and bond broker.....	1 year.....	50.00
Street drummer.....	1 year.....	500.00
Tailor:		
Merchant.....	1 year.....	25.00
Shop, repairs only, not including pressing and cleaning.....	1 year.....	10.00
Tannery.....	1 year.....	25.00
Telegraph company, on intrastate business done in city.....	1 year.....	250.00
Or in lieu thereof, on each pole within city limits.....	1 year.....	2.50
Telegraph alarm system.....	1 year.....	15.00
Ten-cent store, carrying stock of \$5,000 or over.....	1 year.....	125.00
Tenpins:		
One alley.....	1 year.....	15.00
Each additional alley.....	1 year.....	10.00
Theater-ticket broker.....	1 year.....	150.00
Tin shop.....	1 year.....	15.00
With roofing in connection.....	1 year.....	30.00
Towel supply.....	1 year.....	15.00
Trade inducement scheme, generally known as "commercial or merchants' contests".....	1 contest.....	100.00
Trading stamp or periodical tickets:		
Company.....	1 year.....	350.00
Merchant using same.....	1 year.....	100.00
Transfer, baggage:		
1-horse wagon.....	1 year.....	15.00
2-horse wagon.....	1 year.....	25.00
Trunk factory.....	1 year.....	25.00
Typewriters, including supplies and repairs, dealer or agent.....	1 year.....	50.00
In connection with other business paying a license of at least \$25.....	1 year.....	25.00
Undertaker or funeral director.....	1 year.....	50.00
Upholsterer.....	1 year.....	10.00
Vaudeville or like show.....	1 year.....	100.00
Vinegar, dealer or manufacturer.....	1 year.....	10.00
Vehicle, horse-drawn:		
Dray or delivery wagon, 1 or 2 horse, respectively, not including hauling, or drays or wagons for hire.....	1 year.....	15.00-25.00
Hack or carriage for transportation of passengers in city (except Confederate veterans).....	1 year.....	20.00
Wagons:		
Dealer.....	1 year.....	25.00
Factory.....	1 year.....	50.00
Yard.....	1 year.....	25.00
Wall paper:		
Dealer and hanger.....	1 year.....	20.00
Solicitor and hanger.....	1 year.....	10.00
Warehouse or storage room.....	1 year.....	25.00
Wood yard or dealer.....	1 year.....	25.00
Wood or coal, or both, peddled or sold from wagons.....	1 year.....	25.00
Yeast, dealer or agent.....	1 year.....	10.00

SAVANNAH.

Abstract or warranty of land titles.....	1 year.....	\$50.00
Advertising:		
In street cars.....	1 year.....	150.00
With push-cart or barrow.....	1 year.....	25.00
With wagon or other vehicle.....	1 year.....	100.00
Agency or other business, not otherwise licensed.....	1 year.....	30.00
Agent, resident, representing nonresident dealers, merchants, or manufacturers.....	1 year.....	75.00
Auctioneer, with salesroom and 1crier.....	1 year.....	200.00
Automatic piano or other instrument operated in any place of business.....	1 year.....	10.00
Automobiles:		
Agent or dealer.....	1 year.....	100.00
Delivery, rate based on capacity in tons.....	1 year.....	6.00-12.00
For hire, rate based on passenger capacity.....	1 year.....	25.00-50.00
Itinerant, for hire.....	1 year.....	50.00
Jitney and hucking.....	1 year.....	35.00
Repairer, not dealer.....	1 year.....	30.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SAVANNAH—Continued.		
Bags, manufacturer, or bag and bagging; wholesale dealer or agent.....	1 year.....	\$100.00
Bakery, bread or cake.....	1 year.....	30.00
Branch of above.....	1 year.....	10.00
Baking powder, soda, or self-raising flour, manufacturer or packer.....	1 year.....	50.00
Band, strolling musicians.....	1 week.....	5.00
Bank, banker, or bank agent.....	1 year.....	50.00
Bank, savings.....	1 year.....	50.00
Bank or trust company:		
With savings department.....	1 year.....	75.00
Without savings department.....	1 year.....	50.00
Barber shop, each chair.....	1 year.....	4.00
Selling cigars, additional.....	1 year.....	10.00
Bicycles:		
Repairer, not dealer in supplies.....	1 year.....	10.00
Supplies, dealer.....	1 year.....	30.00
Billiards or pool, each table.....	1 year.....	25.00
Billposter or distributor of bills or advertisements.....	1 year.....	100.00
Blacksmith, each forge.....	1 year.....	8.00
Bookbinding, without printing office.....	1 year.....	15.00
Books and stationery:		
Retail.....	1 year.....	30.00
Wholesale or wholesale and retail.....	1 year.....	100.00
Bootblack, stand inside building.....	1 year.....	20.00
Brick dealer or agent.....	1 year.....	75.00
Broker or resident agent representing nonresident dealer, merchant or manufacturer.....	1 year.....	75.00
Handling goods on consignment.....	1 year.....	100.00
Broom factory.....	1 year.....	30.00
Builders' supplies, paints, and oils, dealer other than manufacturer.....	1 year.....	75.00
Building and loan association.....	1 year.....	100.00
Mutual, with paid-in capital less than \$10,000.....	1 year.....	35.00
Burglar-alarm company or agent.....	1 year.....	25.00
Butter, lard, or cheese dealer.....	1 year.....	80.00
Candy factory, wholesale.....	1 year.....	30.00
Carriage or wheelwright, shop, manufacturing or repairing.....	1 year.....	25.00
Carriage repository.....	1 year.....	75.00
Agency for or selling automobiles, additional.....	1 year.....	25.00
Cement or plaster manufacturer.....	1 year.....	50.00
Cigar manufacturer.....	1 year.....	20.00
Circus, Wild West, or similar exhibition, with or without menagerie, loading, unloading, hauling, or parading in city.....	1 day.....	500.00
Menagerie alone.....	1 day.....	50.00
Cleaning and pressing clothes.....	1 year.....	10.00
Cleaning, house and window, and upholstering.....	1 year.....	10.00
Coal dealer.....	1 year.....	100.00
Cold storage or refrigerating plant.....	1 year.....	100.00
Collector.....	1 year.....	25.00
Commercial or mercantile agency.....	1 year.....	100.00
Publishing no rating book.....	1 year.....	25.00
Commission merchant or factor.....	1 year.....	100.00
Selling at auction, 1crier allowed.....	1 year.....	200.00
Contractor, resident or transient:		
Acting as superintendent of building.....	1 year.....	30.00
General.....	1 year.....	75.00
Cookshop or stove repairer.....	1 year.....	10.00
Cooper shop.....	1 year.....	25.00
Coppersmith.....	1 year.....	50.00
Cotton:		
Broker.....	1 year.....	75.00
Handling on consignment.....	1 year.....	100.00
Buyer of loose cotton from other than cotton merchants.....	1 year.....	170.00
Compress, each plant.....	1 year.....	300.00
Exporter or dealer.....	1 year.....	100.00
Ginnery.....	1 year.....	100.00
Mill.....	1 year.....	100.00
Pickery.....	1 year.....	100.00
Press hand, each.....	1 year.....	25.00
Shipper.....	1 year.....	25.00
Storage warehouse.....	1 year.....	50.00
Weigher and remarker, or either.....	1 year.....	25.00
Cottonseed-oil mill.....	1 year.....	200.00
Crackers and biscuits, or either, manufacturer, branch, or agency.....	1 year.....	100.00
Dance house.....	1 year.....	1,000.00
Dealer, not otherwise licensed:		
Retail.....	1 year.....	30.00
Selling own goods at auction.....	1 year.....	200.00
Wholesale or wholesale and retail.....	1 year.....	100.00
Department store.....	1 year.....	100.00
Detective agency.....	1 year.....	25.00
Distributor of samples.....	1 year.....	25.00
Dog and pony show or other minor exhibition.....	1 day.....	100.00
Each additional day.....	1 day.....	75.00
Dog kennel, rate based on number of dogs kept.....	1 year.....	10.00-25.00
Breeding company, each dredge.....	1 year.....	100.00
Drinks, made from cereals or grains:		
Retail.....	1 year.....	10.00
Manufacturer or wholesale dealer or distributor.....	1 year.....	100.00
Drummer, street, or runner, for each house represented.....	1 year.....	500.00
Dyehouse.....	1 year.....	20.00
Electric light and power, or either, company in city or having office in city.....	1 year.....	500.00
Each pole in city, additional.....	1 year.....	50.00
Employment or intelligence office.....	1 year.....	10.00
To take laborers out of county.....	1 year.....	1,000.00
Exchange, buying and selling, by bank or bank agent or others.....	1 year.....	50.00
Exhibition, athletic.....	1 day.....	5.00
Public, for the sale of goods, or for introducing goods, etc.....	1 week.....	100.00

SPECIFIED SOURCES OF REVENUE—GEORGIA.

61

KIND OF BUSINESS LICENSED.	Period	License rate.
SAVANNAH—Continued.		
Exporter or agency or representative of cotton, naval stores, or other merchandise, foreign or coastwise.	1 year.	\$100.00
Express company or agency, on intrastate business.	1 year.	500.00
Each 1-horse wagon, additional.	1 year.	6.00
Each 2-horse wagon or motor truck, additional.	1 year.	12.00
Ferryman, each rowboat.	1 year.	2.00
Fertilizers, manufacturer or dealer, not paying tax as commission merchant.	1 year.	100.00
Fish or oysters, wholesale or retail dealer or shipper, doing business outside city market.	1 year.	50.00
Florist.	1 year.	40.00
Each additional salesroom.	1 year.	20.00
Flour or flour and gristmill.	1 year.	30.00
Flying horses.	1 week.	25.00
Fortune teller, palmist, or astrologer, phrenologist, or medium.	1 year.	500.00
Foundry:		
Brass only.	1 year.	30.00
Other.	1 year.	50.00
Machine shop in connection.	1 year.	100.00
Freak show.	1 week.	5.00
Fruit store.	1 year.	20.00
Gas company.	1 year.	500.00
Grain or hay inspector.	1 year.	25.00
Green grocery.	1 year.	100.00
Gristmill.	1 year.	30.00
Groceries:		
Broker.	1 year.	75.00
Handling on consignment.	1 year.	100.00
Gunsmith.	1 year.	10.00
Hand organ.	1 week.	5.00
Hairdressing parlor.	1 year.	30.00
Hides, wax, and tallow, dealer.	1 year.	100.00
Hoisting apparatus for loading or unloading vessels, operated by horsepower.	1 year.	25.00
Hoisting engines, steam, or any other business using steam unless regularly licensed.	1 year.	25.00
Horse, cattle, or mule broker, without stable.	1 year.	100.00
Hotel or rooming house, rate based on number of rooms.	1 year.	25.00-100.00
Huckster, selling vegetables on streets.	1 year.	6.00
Ice:		
Retail, each store or wagon.	1 year.	10.00
Wholesale dealer, factory in city, or company having storage place or office in city.	1 year.	200.00
Ice cream:		
Dealer.	1 year.	10.00
Manufacturer.	1 year.	30.00
Ink manufacturer.	1 year.	25.00
Insurance:		
Accident company, agency, or broker.	1 year.	100.00
Accident or sick benefit company, other than regular life or accident company.	1 year.	100.00
Adjuster, if not agent for company.	1 year.	50.00
Broker, exclusively.	1 year.	50.00
Broker, for every company represented unless company itself pays license.	1 year.	200.00
Fire or life, each agency or broker.	1 year.	200.00
Marine company, agency, or broker.	1 year.	100.00
Plate glass, exclusively.	1 year.	35.00
Surety or other company, agency, or attorney, not specifically licensed.	1 year.	100.00
Itinerant dealer in small wares.	1 year.	10.00
Junk shop or dealer.	1 year.	500.00
Lampblack factory.	1 year.	50.00
Laundry:		
Hand.	1 year.	50.00
Steam or electricity.	1 year.	75.00
Lighter or river transfer.	1 year.	200.00
Live-stock broker or dealer with privilege of selling at auction.	1 year.	100.00
Loan association doing a banking business.	1 year.	100.00
Loans on real estate, negotiation of, by other than real estate broker.	1 year.	50.00
Lumber:		
Exporter, or agent of mill or firm or forwarding agent.	1 year.	100.00
Inspector.	1 year.	25.00
Yard.	1 year.	50.00
Lunch counter, serving hot food.	1 year.	20.00
Machine shop.	1 year.	50.00
Marine railway or dry dock.	1 year.	100.00
Marble or stone yard.	1 year.	50.00
Master builder, mason, mechanic, etc., not paying general contractor's license.	1 year.	30.00
Meats, fresh, in addition to retail dealers license.	1 year.	70.00
Merchandise, in warehouse or other place of storage, not otherwise licensed.	1 year.	100.00
Merchant, transient.	1 week.	100.00
Messenger service.	1 year.	30.00
Millinery establishment.	1 year.	30.00
Mineral or drinking waters, dealer or distributor.	1 year.	30.00
Minstrel troupe, performing in any public hall other than theater.	1 performance.	5.00
Money lending, on personal property as security, by other than banker or stockbroker or pawnbroker.	1 year.	300.00
Motorcycles:		
Dealer or agent.	1 year.	50.00
Repairer, not dealer.	1 year.	30.00
Moving picture or electrical theater.	1 year.	225.00
Museum.	1 year.	25.00
Naval stores:		
Broker.	1 year.	75.00
Handling on consignment.	1 year.	100.00
Inspector.	1 year.	50.00

KIND OF BUSINESS LICENSED.	Period	License rate.
SAVANNAH—Continued.		
Newspaper, steam or other power.		
Daily.	1 year.	\$10.00
Weekly or other advertising medium.	1 year.	25.00
Hand power.	1 year.	10.00
Packing house or dealer in packing-house products.	1 year.	100.00
each place of business.	1 year.	10.00
Paint shop, small.	1 year.	10.00
Patent medicine, manufacturer or dealer, other than druggist.	1 year.	30.00
Pawnbroker or others selling unredeemed pledges.	1 year.	100.00
Photographer or portrait painter.	1 year.	25.00
Itinerant without studio.	1 month.	5.00
Planing mill, with or without lumberyard.	1 year.	100.00
Plumber or gas fitter, or both.	1 year.	50.00
Poultry:		
Dressed, in addition to retail dealer's license.	1 year.	70.00
Live or country produce.	1 year.	100.00
Street dealer.	1 year.	10.00
Printing office, job:		
With power.	1 year.	50.00
Without power.	1 year.	25.00
Produce broker.	1 year.	75.00
Handling on consignment.	1 year.	100.00
Pushcart:		
Fruit or vegetables.	1 year.	25.00
Fruit and vegetables.	1 year.	50.00
Selling peanuts only.	1 year.	15.00
Real estate broker.	1 year.	75.00
With auction privilege.	1 year.	100.00
Dealing in other than city property, not paying above license.	1 year.	50.00
Restaurant or eating house.	1 year.	25.00
Rice pounding or cleaning.	1 year.	100.00
Rosin, oils, and varnish, all or any.	1 year.	50.00
Sash and blind, or either, factory.	1 year.	50.00
Outside city, having office in city.	1 year.	50.00
Sawmill.	1 year.	100.00
Sewing machine dealer, agent or agency, repairer, or dealer in supplies.	1 year.	50.00
Ship broker.	1 year.	100.00
Shipping master.	1 year.	100.00
Shoemaker.	1 year.	10.00
Shooting gallery.	1 month.	25.00
Skating rink.	1 year.	25.00
Sleeping car company, agent, or local manager.	1 year.	200.00
Soap boiler.	1 year.	10.00
Soda fountain.	1 year.	10.00
Selling sandwiches, etc., additional.	1 year.	10.00
Soft drinks made from fruit sirups, etc.		
Manufacturing and bottling.	1 year.	50.00
Selling same in bottles, at retail in connection with other business, additional.	1 year.	10.00
Warehouse, depot, distributing office, or delivery place of business.	1 year.	100.00
Stable, livery or feed, or sale and feed, not including sale of live stock.	1 year.	50.00
Livery, feed, or sale, with auction privilege.	1 year.	100.00
Stationery or books:		
Retail.	1 year.	30.00
Wholesale or wholesale and retail.	1 year.	100.00
Steamboat, vessel, or other agency.	1 year.	50.00
Steamship company, except for foreign trade exclusively, having office, warehouse, depot, or wharf in city.	1 year.	200.00
Stencil cutter.	1 year.	20.00
Stevenson.	1 year.	50.00
Stills, manufacturer.	1 year.	100.00
Stock and bond and real estate broker or either.	1 year.	75.00
With auction privilege.	1 year.	100.00
Street-railroad company, per mile of main line track.	1 year.	200.00
Each car, additional.	1 year.	25.00
Each pole in city, additional.	1 year.	.50
Tailor.	1 year.	10.00
Merchant.	1 year.	30.00
Tanner.	1 year.	10.00
Telegraph company, on intrastate business only.	1 year.	500.00
Each pole in city, additional.	1 year.	.50
Telephone exchange, on intrastate business only.	1 year.	400.00
Each pole in city, additional.	1 year.	.50
Tenpins, each alley.	1 year.	25.00
Theater.	1 year.	300.00
Theatrical concert, minstrel or other troupe, in other than licensed theater.	1 performance.	5.00
Towboat.	1 year.	50.00
Trading stamp company.	1 year.	500.00
Transfer business.	1 year.	30.00
Undertaker, or coffin warehouse.	1 year.	50.00
Variety show or concert hall.	1 year.	1,000.00
Variety store, commonly known as 5 and 10-cent store.	1 year.	100.00
Vaudeville, rate based on admission charge.	1 year.	225.00-335.00
Vehicle, rate based on number of horses used.		
Cab, hack, buggy, etc.	1 year.	6.00-8.00
Cart or wagon, delivery.	1 year.	6.00-12.00
Dray or truck.	1 year.	8.00-25.00
Omnibus.	1 year.	8.00-30.00
Vehicle, person selling from, except own produce.	1 year.	100.00
Vinegar and cider, or either, manufacturer.	1 year.	70.00
Warehouse.	1 year.	50.00
Watermelons, selling from wagon, each wagon.	1 year.	5.00
Water, selling on Savannah River in the port of Savannah.	1 year.	200.00
Weighter, public.	1 year.	25.00
Wood dealer.	1 year.	30.00
Yarn mill.	1 year.	100.00

3.—GENERAL LICENSE TAXES.

No general license taxes are collected

4.—LICENSE TAXES ON DOGS.

There is an annual license tax on dogs of \$1 each in Augusta, Macon, and Savannah.

IDAHO.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Boise, which is the only city in Idaho of over 30,000 inhabitants, the entire cost of grading streets, paving streets and alleys, laying sidewalks, setting curbs, and constructing trunk and lateral sewers is assessed against benefited property. Four-fifths of the cost of installing "white way" or ornamental street lights is also assessed against benefited property.

b.—For public services.

The cost of sprinkling streets and cutting weeds is assessed against benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC

a.—Collected without issue of license.

No business taxes are collected without the issue of a license by the city of Boise.

b.—Collected with issue of license.

The following statement shows each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BOISE.		
Auctioneer	6 months.....	\$10.00
Billiards and pool, each table.....	3 months.....	5.00
Billposting	1 year.....	100.00
Bowling, each alley.....	3 months.....	3.00
Circus, rate based on number of cars.....	1 day.....	100.00-250.00
Dance hall.....	3 months.....	9.00
Dray:		
Auto or 2-horse	3 months.....	5.00
1-horse.....	3 months.....	3.00
Drivers.....	3 months.....	1.00
Electrician.....	1 year.....	10.00
Hack.....	1 year.....	50.00
Hawker.....	1 day.....	25.00
Ice cream.....	1 year.....	100.00
Laundry.....	3 months.....	15.00
Merry-go-round.....	1 week.....	3.00
Messenger service.....	1 year.....	150.00
Milk.....	1 year.....	1.00
Pawnbroker.....	1 year.....	150.00
Peddler:		
2-horse wagon and one man.....	1 year.....	20.00
2-horse wagon and additional man.....	1 year.....	25.00
1-horse wagon.....	1 year.....	15.00
Foot.....	1 year.....	10.00
Pony exhibition.....	1 day.....	5.00
Pop corn stand.....	1 year.....	100.00
Shooting gallery.....	3 months.....	15.00
Sign painting.....	1 year.....	50.00
Skating rink.....	3 months.....	9.00
Theater.....	1 year.....	100.00
Wall advertising.....	1 year.....	50.00

3.—GENERAL LICENSE TAXES.

In Boise no general license taxes are collected.

4.—LICENSE TAXES ON DOGS.

There is an annual license tax of \$3 on each male dog and \$5 on each female dog.

ILLINOIS.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

With the exception of grading streets in Springfield and East St. Louis, opening streets in Quincy, and paving alleys in Danville, for which no special assessments are levied against benefited property, and setting curbs in Danville for which three-fourths of the costs are assessed against benefited property, Chicago, Danville, Decatur, East St. Louis, Peoria, Quincy, Rockford, and Springfield assess the property benefited for practically the entire cost of opening and grading streets, paving streets and alleys, setting curbs, laying sidewalks, and constructing trunk and lateral sewers.

Special assessments are levied in Joliet for the entire cost of sidewalk laying and of street opening; also, in Aurora for the entire cost of the former and approximately 95 per cent of the cost of the latter. Benefited properties in Aurora and Joliet are assessed on an average 85 and 90 per cent, respectively, of the cost of grading and paving streets, paving alleys, setting curbs, and constructing trunk and lateral sewers.

To pay the costs of extending water mains special assessments are levied in 3 cities. These are Decatur, in which the property is assessed for the full amount; Joliet, in which it is assessed for 90

per cent of the costs; and Chicago, in which it is assessed for what ultimately amounts to 10 per cent of the costs.

In one city only—Decatur—the full cost of installing ornamental street lights is assessed against the property benefited.

b.—For public services.

Public services for which special assessments are levied against benefited property are not reported by any of the 10 cities of over 30,000 inhabitants in Illinois.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In Illinois a tax for the benefit of the fire department of the city is levied on foreign fire insurance companies to the amount of 2 per cent of premiums collected within the city by their agents

b.—Collected with issue of license

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
AURORA.		
Acetylene gas.....	1 year.....	\$75.00
Amusement park.....	1 year.....	100.00
Amusement park.....	6 months.....	60.00
Auctioneer.....	1 month.....	30.00
Auctioneer.....	1 week.....	10.00
Auctioneer.....	1 year.....	600.00
Auctioneer.....	1 month.....	150.00
Ball and ring game.....	1 day.....	15.00
Billiards or pool, each table.....	1 day.....	3.00
Billposting.....	1 year.....	15.00
Bowling, each alley.....	1 year.....	100.00
Cane rack.....	1 year.....	15.00
Cigarettes.....	1 day.....	3.00
Circus, rate based on admission charge.....	1 year.....	75.00
Dog and pony show.....	1 day.....	50.00-100.00
Dray.....	1 week.....	30.00
Express wagon.....	1 day.....	10.00
Fireworks.....	1 year.....	5.00
Hack.....	1 year.....	5.00
House mover.....	1 year.....	5.00
Ice-cream vender.....	1 year.....	10.00
Junk dealer.....	1 year.....	10.00
Merchant, transient.....	1 year.....	50.00
Merry-go-round.....	1 day.....	10.00
Milk dealer, each wagon.....	1 day.....	3.00
Museum.....	1 year.....	5.00
Museum.....	1 week.....	25.00
Pawnbroker.....	1 day.....	5.00
Pawnbroker.....	1 year.....	100.00
Peddle or sell fruits and vegetables on street.....	1 year.....	125.00
Peddle or sell fruits and vegetables on street.....	1 month.....	25.00
Peddle or sell fruits and vegetables on street.....	1 week.....	10.00
Peddle or sell fruits and vegetables on street.....	1 day.....	5.00
Peddler, merchandise.....	1 year.....	150.00
Peddler, merchandise.....	1 month.....	50.00
Peddler, merchandise.....	1 week.....	25.00
Plumber.....	1 day.....	10.00
Plumber: Journeyman.....	1 year.....	1.00
Plumber: Master.....	1 year.....	10.00
Scavenger.....	1 year.....	25.00
Shooting gallery.....	1 year.....	50.00
Swings.....	1 day.....	1.00
Taxicab.....	1 day.....	3.00
Theater and moving-picture show, rate based on admission charge.....	1 year.....	5.00
Theater and moving-picture show, rate based on admission charge.....	1 year.....	50.00-100.00

CHICAGO.

Acetylene gas:		
Sale and distribution.....	1 year.....	\$5.00
Collection and compression.....	1 year.....	150.00
Air dome, side show, etc.....	1 day.....	10.00
Amusement park.....	1 week ¹	40.00
Auctioneer.....	1 year.....	300.00
Baker.....	1 year.....	5.00
Baseball, football, etc., field, rate based on seating capacity.....	1 year.....	75.00-1,000.00
Bathing, boating, and fishing beach.....	1 year.....	15.00
Billiards and pool, each table.....	1 year.....	5.00
Billposting:		
With wagon.....	1 year.....	100.00
Without wagon.....	1 year.....	25.00
Boarding stable.....	1 year.....	10.00
Boats, launches, etc., rate based on capacity.....	1 year.....	2.00-25.00
Boiler tender.....	1 year.....	1.00
Bowling, each alley.....	1 year.....	5.00
Broker.....	1 year.....	25.00
Carbonated water, manufacturer or bottler.....	1 year.....	10.00
Catch basin and sewer cleaner.....	1 year.....	10.00
Cigarette dealer.....	1 year.....	100.00
Circus menagerie, etc., based on seating capacity.....	1 day.....	10.00-150.00
Concert.....	1 year.....	100.00
Deadly weapons.....	1 year.....	25.00
Delicatessen.....	1 year.....	5.00
Dispensary.....	1 year.....	20.00
Driver, public passenger vehicle:		
Horse-drawn.....	1 year.....	1.00
Motor—		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	1.00
Drug store.....	1 year.....	5.00
Dry cleaner.....	1 year.....	15.00
Electrical contractor:		
Original license.....	1 year.....	25.00
Renewal.....	1 year.....	10.00
Elevated railway, each car.....	1 year.....	50.00
Engineer, stationary.....	1 year.....	2.00
Entertainment, not otherwise specified.....	1 day.....	5.00
Explosives, handling.....	1 year.....	5.00
Fireworks:		
Dealer.....	1 year.....	10.00
Exhibition.....	1 day.....	50.00
Fishmonger.....	1 year.....	15.00
Garage.....	1 year.....	25.00
Gunpowder dealer.....	1 year.....	25.00
Hall for dances, bazaars, etc., rate based on seating capacity.....	1 year.....	25.00-100.00
Hospital.....	1 year.....	100.00
House-drum layer.....	1 year.....	5.00
House mover.....	1 year.....	5.00
Ice dealer.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHICAGO—Continued.		
Junk dealer.....	1 year.....	\$50.00
Junk wagon.....	1 year.....	10.00
Lecture, art exhibit, etc.....	1 year.....	200.00
Lumberyard.....	1 year.....	100.00
Mason, contractor:		
Original license.....	1 year.....	50.00
Renewal.....	1 year.....	10.00
Meat and food products.....	1 year.....	15.00
Meat market.....	1 year.....	15.00
Merry-go-round, coaster, etc., rate based on fare.....	1 week ¹	2.00-10.00
Milk dealer, each wagon.....	1 year.....	10.00
Motion-picture operator:		
Original license.....	1 year.....	3.00
Renewal.....	1 year.....	2.00
Apprentice.....	Not limited.....	1.00
Natatorium.....	1 year.....	15.00
Nursery.....	1 year.....	10.00
Pawnbroker.....	1 year.....	100.00
Picnic ground.....	1 year.....	10.00
Peddler:		
Basket.....	1 year.....	10.00
Hand cart.....	1 year.....	6.25
Pack.....	1 year.....	15.00
Wagon.....	1 year.....	50.00
Coal.....	1 year.....	5.00
Fish.....	1 year.....	15.00
Oil.....	1 year.....	40.00
Wood.....	1 year.....	10.00
Penny arcade, etc.....	1 year.....	200.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master—		
Original license.....	1 year.....	50.00
Renewal.....	1 year.....	10.00
Pony or animal rides, etc.....	1 week ¹.....	.50
Poulterer.....	1 year.....	15.00
Public cart:		
Automobile.....	1 year.....	10.00
Horse-drawn.....	1 year.....	1.00
Public weigher.....	1 year.....	10.00
Rendering tank.....	1 year.....	20.00
Restaurant.....	1 year.....	15.00
Roofer.....	1 year.....	10.00
Runner, hotel.....	1 year.....	25.00
Scavenger:		
Night soil, each vehicle.....	1 year.....	50.00
Offal, each vehicle.....	1 year.....	100.00
Private.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Show:		
Platform, walk around, etc.....	1 week ¹	2.00
Poultry, horse, etc., rate based on admission fee.....	1 day.....	1.00-25.00
Swimming and diving.....	1 week ¹	2.00
Skating rink, roller or ice.....	1 year.....	200.00
Skill and strength testing devices, etc.....	1 week ¹.....	.50
Slaughtering, rendering, and packing.....	1 year.....	100.00
Soap manufacturer.....	1 year.....	150.00
Stable:		
Livery.....	1 year.....	10.00
Sales.....	1 year.....	25.00
Summer garden.....	1 year.....	20.00
Tannery.....	1 year.....	50.00
Theater, rate based on admission charge.....	1 year.....	200-1,000.00
Ticker.....	1 year.....	1.00
Transfer.....	1 year.....	1.00-2.00
Undertaker.....	1 year.....	10.00
Assistant.....	1 year.....	5.00
Vehicle, public passenger:		
Automobile—		
On stand, rate based on seating capacity.....	1 year.....	2.50-25.00
Not on stand.....	1 year.....	5.00
Cab.....	1 year.....	1.00
Coupe.....	1 year.....	1.00
Hack.....	1 year.....	2.50
Omnibus.....	1 year.....	5.00
Workshop.....	1 year.....	2.00
Wrestling match, rate based on seating capacity.....	1 day.....	5.00-60.00

DANVILLE.

Amusement.....	1 day.....	\$5.00
Auctioneer.....	1 year.....	25.00
Auctioneer.....	1 day.....	10.00
Baggage wagon.....	1 year.....	1.00
Billiards and pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	2.50
Billposter.....	1 year.....	25.00
Bowling:		
1 alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Cigarettes.....	1 year.....	75.00
Circus, rate based on admission charge.....	1 day.....	50.00-100.00
Dog and pony show.....	1 day.....	25.00
Dray, public.....	1 year.....	1.00
Fortune teller.....	1 week.....	25.00
Fortune teller.....	1 day.....	5.00
House mover.....	1 year.....	10.00

¹ Where a license fee is fixed at so much per week, no license shall be issued for a period of less than 10 weeks.

SPECIFIED SOURCES OF REVENUE—ILLINOIS.

KIND OF BUSINESS LICENSED.	Period.	License rate.
DANVILLE—Continued.		
Itinerant merchant.....	1 month.....	\$100.00
	1 week.....	25.00
	1 day.....	5.00
Junk dealer.....	1 year.....	50.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
Foot.....	1 year.....	10.00
1 horse.....	1 year.....	20.00
2 horses.....	1 year.....	30.00
	1 day.....	2.00
Seavenger.....	1 year.....	10.00
Secondhand dealer.....	1 year.....	5.00
Shooting gallery.....	1 year.....	50.00
Skating rink.....	1 month.....	50.00
Taxicab.....	1 year.....	5.00
Theater.....	1 year.....	150.00

DECATUR.

Auctioneer.....	1 year.....	\$75.00
Auto truck.....	1 year.....	8.50
Billiards or pool, each table.....	1 year.....	5.00
Druggist.....	1 year.....	25.00
Dry cleaner.....	1 year.....	25.00
Engineer:		
Original license.....	1 year.....	5.00
Renewal, first grade.....	1 year.....	2.00
Renewal, second grade.....	1 year.....	1.00
Hawker and peddler:		
Confectionery.....	1 day.....	3.00
Fruits and vegetables.....	1 year.....	36.00
Jewelry.....	1 day.....	10.00
Stationery, hooks, etc.....	1 day.....	1.00
Not specified.....	1 day.....	1.00
House mover.....	1 year.....	50.00
Milk dealer.....	1 year.....	5.00
Pawnbroker.....	1 year.....	150.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	10.00
Porter and runner for hotel.....	1 year.....	5.00
Seavenger.....	1 year.....	100.00
Shooting gallery.....	1 year.....	10.00
Show:		
Caravan.....	1 day.....	25.00
Circus.....	1 day.....	50.00
Skating rink.....	1 year.....	75.00
Street car, each.....	1 year.....	10.00
Taxicab.....	1 year.....	6.50
Theater.....	1 year.....	150.00
Vehicle, business, rate based on number of horses.....	1 year.....	4.50-6.50
Wheeler.....	1 year.....	5.00

EAST ST. LOUIS.

Auctioneer.....	1 year.....	\$50.00
Baggage and express.....	1 year.....	25.00
Basket peddler.....	6 months.....	12.50
Billposter.....	1 year.....	25.00
Bowling, each alley.....	1 year.....	5.00
Circus.....	1 day.....	300.00
Coal dealer.....	1 year.....	15.00
Drug vender.....	1 year.....	25.00
Eating house.....	1 year.....	15.00
Ferry boat.....	1 year.....	100.00
Ice and coal dealer.....	1 year.....	25.00
Ice dealer.....	1 year.....	15.00
Indoor baseball.....	1 year.....	25.00
Junk dealer.....	1 year.....	150.00
Livery and undertaker.....	1 year.....	50.00
Lumbyard.....	1 year.....	50.00
Milk dealer, each wagon.....	1 year.....	5.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
General.....	1 year.....	50.00
Itinerant.....	1 day.....	2.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master—		
Original license.....	1 year.....	50.00
Renewal.....	1 year.....	10.00
Pool, each table.....	1 year.....	5.00
Pushcart vender.....	1 year.....	25.00
Real estate dealer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Storage warehouse.....	1 year.....	25.00
Street car.....	1 year.....	25.00
Theater:		
Picture.....	1 year.....	100.00
Vandeville.....	1 year.....	150.00
Vehicle business, rate based on number of horses or capacity of trucks.....	1 year.....	7.50-15.00

JOLIET.

Auctioneer.....	1 year.....	\$10.00
Automobile truck, rate based on horsepower.....	1 year.....	1.00-6.00
Awning hanger.....	1 year.....	25.00
Billiards and pool.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOLIET—Continued.		
Billposter.....	1 year.....	\$60.00
Bowling, each alley.....	1 year.....	10.00
Circus, rate based on admission charge.....	1 day.....	50.00-100.00
Express wagon, each horse.....	1 year.....	1.00
Hawker or peddler.....	1 year.....	60.00
House moving.....	1 year.....	25.00
Ice wagon.....	1 year.....	10.00
Junk dealer.....	1 year.....	10.00
Milk dealer, each wagon.....	1 year.....	5.00
Oil wagon.....	1 year.....	10.00
Pawnbroker.....	1 year.....	5.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master—		
Original license.....	1 year.....	50.00
Renewal.....	1 year.....	10.00
Seavenger.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	10.00
Sprinkling wagon.....	1 year.....	3.00
Taxicab.....	1 year.....	5.00
Theater.....	1 year.....	50.00

PEORIA.

Acetylene gas.....	1 year.....	\$100.00
Amusements, not otherwise provided for.....	1 day.....	2.00
Auctioneer.....	1 year.....	100.00
	1 day.....	10.00
Automobile, for hire.....	1 year.....	5.00
Baker.....	1 year.....	5.00
Baseball park, rate based on seating capacity.....	1 year.....	15.00-25.00
Billboard, each square foot.....	1 year.....	.10
Billiards or pool, each table.....	1 year.....	10.00
Billposter:		
With wagon.....	1 year.....	50.00
Without wagon.....	1 year.....	15.00
Bowling, each alley.....	1 year.....	10.00
Broker.....	1 year.....	25.00
Cigarettes, sale of.....	1 year.....	100.00
Circus, rate based on seating capacity.....	1 day.....	50.00-250.00
Side show, concert, or minstrels under tent.....	1 day.....	10.00
Combined entertainment.....	1 week.....	50.00
Contractor.....	1 year.....	15.00
Dance, bazaar, etc., hall for, rate based on seating capacity.....	1 year.....	25.00-75.00
In unlicensed hall.....	1 day.....	5.00
Drain layer.....	1 year.....	10.00
Driver, vehicle or automobile.....	1 year.....	1.00
Druggist.....	1 year.....	25.00
Electrician:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	5.00
Elevator operator.....	1 year.....	.50
Engineer.....	1 year.....	2.00
Explosives, sale of.....	1 year.....	25.00
Fireworks, exhibition of.....	1 day.....	50.00
Garage.....	1 year.....	10.00
Hospital.....	1 year.....	25.00
House mover.....	1 year.....	25.00
Junk dealer.....	1 year.....	25.00
Laundry.....	1 year.....	25.00
Meat market.....	1 year.....	15.00
Merchant, itinerant.....	1 day.....	50.00
Merry-go-round.....	1 day.....	2.00
Milk dealer.....	1 year.....	5.00
Moving pictures, rate based on seating capacity.....	1 year.....	100.00-200.00
	1 day.....	5.00
Pawnbroker.....	1 year.....	75.00
Peddler.....	1 year.....	25.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	10.00
Porter or runner.....	1 year.....	3.00
Poulterer or fishmonger.....	1 year.....	15.00
Real estate business.....	1 year.....	25.00
Seavenger, each wagon.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	50.00
Shooting gallery.....	1 month.....	5.00
Show, poultry, horse, or dog.....	1 day.....	5.00
Skating rink.....	1 year.....	150.00
Slaughtering and rendering.....	1 year.....	50.00
Summer garden.....	1 week.....	20.00
Stable, boarding.....	1 year.....	10.00
Livery, each rig.....	1 year.....	5.00
Swings, weighing machines, etc.....	1 month.....	10.00
Theater, rate based on seating capacity.....	1 year.....	50.00-200.00
Telegraph company, each pole.....	1 year.....	1.00
Undertaker.....	1 year.....	10.00
Vehicles, horse-drawn:		
Hack, cab, express, or dray.....	1 year.....	5.00
Workshop.....	1 year.....	2.00

QUINCY.

Auctioneer.....	1 year.....	\$10.00
Auctioneer and trader, transient.....	1 year.....	600.00
Auction house.....	1 year.....	300.00
Billiards and pool, each table.....	1 year.....	5.00
Bowling alley.....	1 year.....	10.00
Broker:		
Stock.....	1 year.....	100.00
Street.....	1 year.....	20.00

KIND OF BUSINESS LICENSED	Period	License rate
QUINCY—Continued.		
Carnival or street fair	1 week	\$75.00
Clairvoyant or palmist	1 month	250.00
Circus, rate based on admission charge	1 day	50.00-100.00
Circus and menagerie parade	1 day	75.00
Dog and pony show	1 day	20.00
Floating river show	1 day	5.00
Hawkers, on private property	1 week	50.00
	1 day	10.00
Junk dealer	1 year	10.00
Merry-go-round	1 year	10.00
Milk dealer	1 week	1.00
Moving-picture show, rate based on admission charge	1 year	50.00-100.00
Museum	1 year	100.00
Pawnbroker	1 year	50.00
Peddler:		
On foot	1 year	50.00
With wagon	1 year	50.00
With street stand	1 day	20.00
Public carrier	1 year	1.00
Plumber:		
Journeyman	1 year	1.00
Master—		
Original license	1 year	50.00
Renewal	1 year	10.00
Runner, retail store	1 year	300.00
Secondhand dealer	1 year	5.00
Shooting gallery	1 month	15.00
Stand in street	1 week	15.00
	1 day	3.00
Theater or opera house	1 year	150.00
Vaudeville	1 year	100.00
ROCKFORD.		
Auctioneer	1 year	\$25.00
Billiards and pool:		
1 table	1 year	30.00
Each additional table	1 year	15.00
Billposting	1 year	20.00
Bowling alleys, per pair	1 year	25.00
Circus:		
Main show, rate based on admission charge	1 day	50.00-100.00
Parade	1 day	100.00
Side show	1 day	20.00
Deadly weapons, sale of	1 year	5.00
Druggist	1 year	5.00
Expressman	1 year	5.00
Fire insurance	1 year	1.00
House mover	1 year	5.00
Ice wagon	1 year	5.00
Jitney or taxi driver	1 year	5.00
Junk shop	1 year	25.00
Junk wagon	1 year	10.00
Milk peddler	1 year	1.00
Moving pictures	1 year	100.00
Pawnbroker	1 year	50.00
Peddler:		
Books and pictures	1 month	5.00
Merchandise	1 week	15.00
	1 day	3.00
Notions	1 day	1.00
Plumber:		
Journeyman	1 year	1.00
Master	1 year	10.00
Porter or runner	1 year	12.00
Scavenger	1 year	10.00
Secondhand store	1 year	10.00
Shooting gallery	1 year	30.00
Show under canvas, musical or minstrel	1 week	20.00
	1 day	4.00
Skating rink	1 year	100.00
	6 months	50.00
Skee or pitch ball	1 year	25.00
Theater	1 year	100.00
Vehicle, horse-drawn, coach, cab, or dray	1 year	5.00

KIND OF BUSINESS LICENSED	Period	License rate
SPRINGFIELD.		
Amusement and entertainment	(3)	(4)
Auctioneer	1 year	\$100.00
Auto hack, based on seating capacity	1 year	6.00-26.00
Billiard or pool room	1 year	100.00
Bowling alley	1 year	10.00
Circus	1 day	100.00
Dance hall	1 year	25.00
Drayman	1 year	5.00
Druggist	1 year	25.00
Electrician	1 year	25.00
Fortune teller	1 month	25.00
Gunpowder, sale of	1 year	3.00
Hack	1 year	5.00
House mover	1 year	5.00
Huckster	1 year	50.00
Ice dealer	1 year	10.00
Junk:		
Dealer	1 year	30.00
Peddler	1 year	10.00
Lumberyard	1 year	50.00
Meat:		
Retail	1 year	25.00
Wholesale	1 year	100.00
Merchant:		
Itinerant, resident	1 month	3.50
Nonresident	1 month	11.00
Milk, retail	1 year	5.00
Newsboy	1 year	.50
Oil, peddler	1 year	25.00
Omnibus	1 year	50.00
Opera house	1 year	200.00
Pawnbroker	1 year	100.00
Peddler:		
Nonresident	1 week	11.00
Resident	1 month	2.50
Restaurant	1 year	15.00
Scales, public	1 year	50.00
Scavenger	1 year	5.00
Secondhand store	1 year	50.00
Shooting gallery	1 year	36.00
Skating rink	1 year	50.00
Street-car company, per car	1 year	10.00
Stable, livery	1 year	25.00
Stand, for fair week only	1 week	10.00
Theater, admission 5 cents and 10 cents, respectively	1 year	50.00-100.00
Undertaker	1 year	10.00

¹ At the discretion of the mayor.

3.—GENERAL LICENSE TAXES.

In Chicago annual licenses on vehicles are as follows: Automobile, rate based on horsepower, \$10 to \$25; demonstration car, \$1; automobile truck, rate based on capacity, \$15 to \$30; motor bicycle or tricycle, \$3; horse-drawn vehicle, rate based on number of horses, \$5 to \$25.

4.—LICENSE TAXES ON DOGS.

Except in Danville dogs are taxed in all of the cities reported in Illinois, the rate per year on each dog being as follows: Decatur, East St. Louis, Quincy, and Rockford, males \$1, females \$2; Aurora, males \$1, females \$3; Chicago, males \$2, females \$3; Joliet, both males and females \$2; Peoria, both males and females \$1; and Springfield, males \$1, females \$5.

INDIANA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In the cities of over 30,000 inhabitants all costs of the following public improvements are assessed against benefited property: Street opening and grading, street and alley paving, curb setting, and sidewalk and trunk and lateral sewer construction.

In Indianapolis the cost of parking in streets, and of certain park and other general improvements under the board of park commissioners, is assessed against benefited property.

In Fort Wayne the cost of acquiring and improving land for park purposes may be assessed against the benefited property. This is

done under the provisions of a state law applicable to second-class cities, the acceptance of which is optional with the cities affected.

b.—For public services.

Evansville assesses the entire cost of street sprinkling against benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in any of the cities of over 30,000 inhabitants

SPECIFIED SOURCES OF REVENUE—INDIANA.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate
EVANSVILLE.		
Auctioneer.....	1 year.....	\$50.00
Bagatelle tables.....	1 year.....	10.00
Billiard tables.....	1 year.....	16.00
Billposter.....	1 year.....	100.00
Bowling alleys.....	1 year.....	10.00
Branch store.....	1 week.....	120.00
Cigarettes.....	1 year.....	10.00
Coal book, per book of 600 tickets.....	1 year.....	1.50
Concrete contractor.....	1 year.....	10.00
Dance.....	1 night.....	1.00
Distributor.....	1 year.....	10.00
Exhibitor of electric machines, lung testers or telescopes.....	1 week.....	3.00
Fortune teller.....	1 year.....	1,000.00
Horse dealer, itinerant.....	1 day.....	5.00
Junk:		
Peddler.....	1 year.....	1.00
Store.....	1 year.....	25.00
Lunch wagon.....	1 year.....	42.00
Museum.....	1 night.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
On foot.....	1 year.....	10.00
With push cart.....	1 year.....	30.00
With wagon.....	1 year.....	50.00
Photographer, nonresident.....	1 day.....	3.00
Physician, itinerant.....	1 day.....	20.00
Pool table.....	1 year.....	10.00
Public scales.....	1 year.....	10.00
Scavenger.....	1 year.....	10.00
Secondhand store.....	1 year.....	25.00
Shooting gallery.....	1 year.....	100.00
Skating rink.....	1 day.....	3.00
Theater or theatorium.....	1 year.....	100.00-250.00

FORT WAYNE.

Auctioneer.....	1 year.....	\$100.00
Selling household goods in home.....	1 day.....	10.00
Billiards and pool.....	1 day.....	3.00
Carnival.....	1 year.....	10.00
Carnival.....	1 week.....	25.00
Clairvoyant.....	1 year.....	1,000.00
Circus, rate based on admission charge.....	1 day.....	25.00-100.00
Dairy.....	1 year.....	5.00
Fish dealer.....	1 year.....	5.00
House mover.....	1 year.....	10.00
Junk shop.....	1 year.....	5.00
Market stand.....	1 year.....	15.00
Meats and milk.....	1 day.....	.15
Meat, wholesale.....	1 year.....	5.00
Meat, wholesale.....	1 year.....	25.00
Merchant, transient.....	1 week.....	250.00
Merry-go-round.....	1 year.....	25.00
1 month.....	1 month.....	5.00
1 day.....	1 day.....	3.00
1 year.....	1 year.....	1.00
Moving pictures.....	1 year.....	50.00
Museum.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	3.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Merchandise.....	1 year.....	150.00
Helper.....	1 year.....	50.00
Oil and gasoline.....	1 year.....	6.00
1 day.....	1 day.....	1.00
Penny arcade.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	3.00
Plumber.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	5.00
Sewer builder.....	1 year.....	2.00
Shooting gallery.....	1 year.....	25.00
1 month.....	1 month.....	5.00
1 week.....	1 week.....	3.00
1 day.....	1 day.....	1.00
Slaughterhouse.....	1 year.....	100.00
Theater.....	1 year.....	150.00
Tree pruner.....	1 year.....	1.00

INDIANAPOLIS.

Auctioneer.....	1 year.....	\$50.00
6 months.....	6 months.....	30.00
Billiards and pool, each table.....	1 year.....	10.00
Branch store.....	1 week.....	600.00
Circus, menagerie and public show.....	1 day.....	100.00
Clairvoyant.....	1 year.....	50.00
Exhibition or show.....	1 day.....	10.00
Hotel solicitor.....	1 year.....	10.00
Huckster.....	1 year.....	20.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
INDIANAPOLIS—Continued.		
Junk:		
Dealer.....	1 year.....	\$25.00
Peddler.....	1 year.....	5.00
6 months.....	6 months.....	3.00
Merry-go-around.....	1 year.....	25.00
Milk.....	1 year.....	1.00
Moving pictures.....	1 year.....	25.00
Pawnbroker.....	1 year.....	100.00
Peddler, on foot.....	1 year.....	6.00
Plumber, sanitary:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	2.00
Secondhand dealer.....	1 year.....	5.00
Selling from railroad car.....	1 year.....	25.00
Sewer tapper.....	1 year.....	1.00
Shooting gallery.....	1 year.....	50.00
Showroom.....	1 day.....	25.00
Skating rink.....	1 year.....	100.00
Slot machine, 4 machines or less.....	1 year.....	1.00
Over 4 machines, each.....	1 year.....	.25
Testing machine.....	1 month.....	1.00
Theater.....	1 year.....	100.00
Transient merchant.....	1 day.....	25.00

SOUTH BEND.

Advertising show.....	1 day.....	\$5.00
Auctioneer.....	1 year.....	50.00
1 week.....	1 week.....	10.00
1 day.....	1 day.....	2.50
Billiards and pool.....	1 year.....	10.00
Bowling:		
1 alley.....	1 year.....	25.00
Each additional alley.....	1 year.....	10.00
Circus:		
Main show, rate based on admission charge.....	1 day.....	25.00-100.00
Side show.....	1 day.....	5.00
Dog and pony show:		
Main show, rate based on admission charge.....	1 day.....	6.00-10.00
Side show.....	1 day.....	3.00
Exhibition, wax figures, etc., except with licensed show or theater.....	1 day.....	5.00
Junk dealer.....	1 year.....	10.00
Lifting, striking, or blowing machine.....	1 year.....	100.00
1 month.....	1 month.....	25.00
1 week.....	1 week.....	10.00
1 day.....	1 day.....	2.00
Merchant, transient, first 10 days.....	1 day.....	20.00
After 10 days.....	1 day.....	10.00
Merchandise booth.....	1 day.....	5.00
Merry-go-round, Ferris wheel, or roller coaster, etc., each.....	1 year.....	50.00
1 month.....	1 month.....	20.00
1 day.....	1 day.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
Pack.....	1 year.....	8.00
Pushcart.....	1 year.....	6.00
With wagon.....	1 year.....	10.00
Plumber:		
Original license.....	1 year.....	25.00
Renewal.....	1 year.....	15.00
Refreshment booth.....	1 year.....	25.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	1.00
Shooting gallery.....	1 year.....	25.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
Skating rink.....	1 year.....	100.00
1 month.....	1 month.....	15.00
1 year.....	1 year.....	5.00
Street car, each.....	1 year.....	30.00-100.00
Theater, including moving picture, rate based on seating capacity.....	1 year.....	

TERRE HAUTE.

Auctioneer.....	1 year.....	\$100.00
1 month.....	1 month.....	40.00
1 week.....	1 week.....	20.00
1 day.....	1 day.....	10.00
Auction sale.....	1 year.....	200.00
1 month.....	1 month.....	100.00
1 week.....	1 week.....	50.00
1 day.....	1 day.....	5.00
Carnival show.....	1 day.....	25.00
Circus, rate based on admission charge.....	1 day.....	50.00-300.00
Concrete worker.....	1 year.....	10.00
Merchant, itinerant.....	4 months.....	400.00
3 months.....	3 months.....	325.00
1 month.....	1 month.....	125.00
15 days.....	15 days.....	75.00
Merry-go-round.....	1 year.....	30.00
1 day.....	1 day.....	5.00
Museum, etc.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
On foot.....	1 year.....	20.00
1 month.....	1 month.....	4.00
1 week.....	1 week.....	2.00
1 day.....	1 day.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
TERRE HAUTE—Continued.		
Peddler—Continued.		
With wagon.....	1 year.....	\$40.00
	1 month.....	10.00
	1 week.....	5.00
	1 day.....	2.00
Photographer, itinerant.....	1 year.....	100.00
	6 months.....	80.00
	1 month.....	20.00
	1 week.....	8.00
	1 day.....	5.00
	1 year.....	10.00
Sewer tapper.....		
Shooting gallery:		
Operated by resident.....	1 year.....	60.00
	6 months.....	35.00
	3 months.....	15.00
	1 month.....	10.00
Operated by itinerants.....	1 day.....	5.00
Skating rink.....	1 year.....	100.00
	6 months.....	60.00
	3 months.....	30.00
	1 month.....	10.00
Theater:		
Grand opera house.....	1 year.....	250.00
Moving picture.....	1 year.....	75.00

3.—GENERAL LICENSE TAXES.

KIND OF LICENSE.	Period.	License rate.
EVANSVILLE.		
Automobile, rate based on kind and capacity.....	1 year.....	\$5.00-\$7.00
Bicycle.....	1 year.....	.50
Vehicle, horse-drawn, rate based on kind of vehicle and number of horses.....	1 year.....	1.00-5.00
INDIANAPOLIS.		
Automobile truck, rate based on capacity.....	1 year.....	\$10.00-\$15.00
Bicycle.....	1 year.....	1.00
Pushcart.....	1 year.....	2.00
Vehicle, horse-drawn, rate based on kind of vehicle and number of horses.....	1 year.....	2.00 20.00

4.—LICENSE TAXES ON DOGS.

In Indianapolis and Terre Haute the annual license taxes on each dog are \$2 and \$1, respectively; in Evansville, \$1 each on male dogs and \$2 each on female dogs.

IOWA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For opening and grading streets the percentage of cost levied against benefited property in the different cities is as follows: Cedar Rapids and Waterloo, 100 per cent for both opening and grading; Davenport, from 30 to 100 per cent for opening and 80 per cent for grading; Des Moines, 100 per cent for opening; and Sioux City, 50 to 100 per cent for grading certain streets or roads.

The entire cost of street and alley paving, and of constructing curbs, sidewalks, and trunk and lateral sewers is assessed against the benefited property in each of the seven cities in Iowa having over 30,000 inhabitants with the following exceptions:

In Davenport the percentage of cost assessed against the benefited property is 90 per cent for trunk sewers and 80 per cent for street and alley paving. For trunk sewers, also, the percentage varies in Des Moines from 40 to 70 per cent, and in Sioux City no special assessments are made for trunk sewers. In addition to the foregoing, in Council Bluffs an amount not to exceed 25 per cent of its appraised value may be assessed against benefited property for each of the different kinds of improvements.

b.—For public services.

Ordinarily in the cities reported in Iowa the property owners keep their lots free from weeds and remove snow from the sidewalks in front of their property. However, in case of their failure to do so the city performs the service and charges the cost against the property. Such charges collected as special assessment taxes, are reported by Des Moines for snow removal and by Cedar Rapids, Council Bluffs, Davenport, and Sioux City for both snow removal and weed cutting.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In none of the cities reported are business taxes collected without the issue of a license.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CEDAR RAPIDS.		
Auctioneer:		
Live stock.....	1 year.....	\$50.00
	1 month.....	20.00
	1 week.....	8.00
	1 day.....	2.00
Other merchandise.....	1 day.....	5.00
Bill posting.....	1 year.....	50.00
Bowling:		
1 alley.....	1 year.....	25.00
Each additional alley.....	1 year.....	10.00
Circus, rate based on number of cars.....	1 day.....	50.00-150.00
Side show.....	1 day.....	7.50
Dance hall.....	1 year.....	25.00
	1 day.....	1.00
House moving.....	1 year.....	100.00
	1 month.....	20.00
	1 week.....	7.50
	1 day.....	3.00
Additional, each day building is on streets.....	1 day.....	3.00
Itinerant physician.....	1 year.....	100.00
	1 month.....	25.00
	1 week.....	10.00
	1 day.....	5.00
Junk dealer.....	1 year.....	25.00
	1 month.....	5.00
	1 week.....	2.00
	1 day.....	0.50
Knifeboard or knife rack, baby, bell, cane, or ball-throwing rack, or striking machine.....	1 day.....	2.00
Merchant, transient.....	1 day.....	10.00
Merry-go-round, circular swing, or roller coaster.....	1 year.....	50.00
	1 month.....	25.00
	1 day.....	2.00
Museum of curiosities, paintings, or works of art, rate based on admission charge.....	1 day.....	1.00-2.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
Vegetables, meat, and fish.....	1 year.....	35.00
Small household goods.....	1 year.....	25.00
	1 month.....	10.00
	1 day.....	1.00
Photograph buttons.....	1 day.....	1.00
Plumber.....	1 year.....	1.00
Pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	10.00
Public scales.....	1 year.....	1.00
Scavenger.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Show, minstrel or vaudeville, etc., or performance, operatic or theatrical, except in licensed theater...	1 month.....	50.00
	1 week.....	15.00
	1 day.....	5.00
Show, wild animal, with admission charge less than 25 cents.....	1 day.....	5.00
Skating rink.....	1 year.....	25.00
Street carnival.....	1 week.....	120.00
	1 day.....	20.00
Theater.....	1 year.....	5.00
Vehicle for baggage.....	1 year.....	2.00
Vehicle for passengers.....	1 year.....	5.00
Weighing machine or chair.....	1 day.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
COUNCIL BLUFFS.		
Advertising distributor.....	1 day.....	\$1.50
Helper.....	1 day.....	.50
Billiards or pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	15.00
Billposter.....	1 year.....	25.00
Bowling:		
1 alley.....	1 year.....	20.00
Each additional alley.....	1 year.....	5.00
Circus, rate fixed by mayor.....	1 day.....	25.00-150.00
Common carrier, expressman, etc.....	1 year.....	5.00
Dance hall.....	1 year.....	100.00
Huckster.....	1 year.....	75.00
Merchant, traveling.....	1 month.....	60.00
Moving-picture theater:		
Within fire limits.....	1 year.....	50.00
Outside fire limits.....	1 year.....	25.00
Additional, each seat more than 500 seats.....	1 year.....	.05
Palmit.....	1 year.....	25.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on price of article.....	1 day.....	1.50-10.00
Shooting gallery.....	1 year.....	50.00
1 month.....	1 month.....	10.00
Show, not otherwise licensed.....	1 day.....	5.00
Taxicab.....	1 year.....	15.00
Driver.....	1 year.....	1.00

DAVENPORT.		
Animal show.....	1 day.....	\$10.00
Auctioneer.....	1 year.....	50.00
Baby rack, cane rack, merry-go-round, roller rink, skating rink, or striking machine.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.00
Bagatelle, billiards, Jenny Lind, or pool, each table.....	1 year.....	10.00
Beverage.....	1 year.....	10.00
Billboards and signboards.....	1 year.....	25.00
Boarding house.....	1 year.....	5.00
Bowling alleys.....	1 year.....	5.00
Broker.....	1 year.....	10.00
Circus, rate based on price of admission.....	1 day.....	25.00-50.00
Clairvoyant.....	1 year.....	200.00
1 month.....	1 month.....	100.00
1 week.....	1 week.....	50.00
1 day.....	1 day.....	20.00
Dance hall.....	1 year.....	5.00
Distributor.....	1 year.....	50.00
Dry cleaner.....	1 year.....	15.00
Employment agency.....	1 year.....	10.00
Express:		
1 horse or 2 horse, respectively.....	1 year.....	1.00-2.00
Automobile.....	1 year.....	5.00
Gasoline tank, underground.....	1 year.....	10.00
Hall, garden, or opera house, rate based on capacity.....	1 year.....	50.00-100.00
Hotel, rate based on capacity and charge per day.....	1 year.....	5.00-50.00
Junk dealer.....	1 year.....	25.00
Junk gatherer.....	1 year.....	10.00
Loan broker.....	1 year.....	10.00
Master plumber.....	1 year.....	24.00
Pawnbroker.....	1 year.....	10.00
Peddler.....	1 year.....	50.00
1 day.....	1 day.....	3.00
Restaurant or lunch room.....	1 year.....	10.00
Retailer, rate based on number of clerks.....	1 year.....	5.00-30.00
Additional, each 10 clerks more than 50 clerks.....	1 year.....	3.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery.....	1 year.....	50.00
Taxicab.....	1 year.....	10.00
Transient merchant.....	1 day.....	50.00

DES MOINES.		
Auctioneer.....	1 year.....	\$10.00
1 day.....	1 day.....	5.00
Billposting.....	1 year.....	10.00
Bowling, each alley.....	1 year.....	10.00
Circus, rate based on admission charge.....	1 day.....	150.00-300.00
Employment office.....	1 year.....	50.00
Engineer.....	1 year.....	1.00
Express and transfer.....	1 year.....	5.00
Garbage.....	1 year.....	25.00
Hack or taxicab.....	1 year.....	10.00
House mover.....	1 year.....	25.00
Junk dealer.....	1 year.....	25.00
Moving-picture theater or opera house, based on seating capacity.....	1 year.....	75.00-100.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Farm produce.....	1 year.....	1.00
Fish and meat.....	1 year.....	25.00
Pop corn and ice cream.....	1 year.....	50.00
Transient.....	1 day.....	1.00
Plumbing.....	1 year.....	25.00
Scavenger.....	1 year.....	25.00
Shooting gallery.....	1 year.....	50.00
Transient merchant.....	1 month.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
DUBUQUE.		
Auctioneer.....	1 year.....	\$50.00
1 day.....	1 day.....	5.00
Billiards or pool, each table.....	1 year.....	5.00
Boarding house.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	5.00
Circus, etc.:.....	1 year.....	5.00
Circus or circus and menagerie, rate based on price of admission and discretion of city officers.....	1 day.....	25.00-50.00
Each additional day.....	Each additional day.....	12.50-50.00
Menagerie except with circus.....	1 day.....	10.00
Each additional day.....	Each additional day.....	5.00
Dance hall, rate based on area.....	1 year.....	15.00-25.00
Exhibition or entertainment by ventriloquist, magician, or sleight-of-hand performer, etc., exhibition of wax figures, or minstrel or other theatrical show, except in licensed theater.....	1 performance.....	10.00
Each additional performance.....	Each additional performance.....	5.00
Hack, carriage, or wagon for hire, rate based on number of horses.....	1 year.....	2.50-5.00
Hotel, rate based on plan of service and price of average room per day.....	1 year.....	5.00-20.00
Hotel runner.....	1 year.....	10.00
Junk dealer.....	1 year.....	5.00
Merry-go-round.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.00
Moving van.....	1 year.....	10.00
Omnibus.....	1 year.....	10.00
Palmit.....	1 month.....	25.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
Restaurant or lunch counter.....	1 year.....	10.00
Shooting gallery.....	1 year.....	15.00
Small show in tent, except with circus or menagerie.....	1 day.....	10.00
Skating rink.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.00
Street musician.....	1 year.....	1.00
Street vender.....	1 year.....	20.00
1 month.....	1 month.....	5.00
1 day.....	1 day.....	1.00
Striking machine, baby rack, or cane rack, etc.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.00
Taxicab.....	1 year.....	5.00
Theater:		
Moving picture.....	1 year.....	50.00
Other, rate based on seating capacity.....	1 year.....	50.00-100.00
Transient doctor.....	1 month.....	25.00
1 day.....	1 day.....	5.00
Transient merchant.....	1 month.....	50.00
1 day.....	1 day.....	5.00
Vault cleaner.....	1 year.....	25.00

SIOUX CITY.		
Animal show.....	1 day.....	\$5.00
Auctioneer.....	1 year.....	50.00
1 month.....	1 month.....	25.00
1 day.....	1 day.....	5.00
Billiards:		
1 table.....	1 year.....	20.00
Each additional table.....	1 year.....	10.00
Billposter or bill distributor.....	1 year.....	75.00
Bowling, each alley.....	1 year.....	10.00
Circus, rate based on admission charge and number of cars.....	1 day.....	20.00-200.00
City scavenger.....	1 year.....	200.00
Dance hall, public.....	1 year.....	100.00
Employment agency.....	1 year.....	50.00
Knife, cane, or baby rack, etc.....	1 day.....	5.00
Merry-go-round or roller coaster.....	1 year.....	50.00
1 month.....	1 month.....	25.00
1 day.....	1 day.....	2.00
Museum, rate based on admission charge.....	1 day.....	1.00-2.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Fruit and vegetables except own products.....	1 year.....	35.00
Household goods.....	1 year.....	25.00
1 month.....	1 month.....	10.00
1 day.....	1 day.....	1.00
Ice cream and pop corn.....	1 year.....	25.00
Photograph buttons.....	1 day.....	1.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	10.00
Roller skating rink.....	1 year.....	60.00
Shooting gallery.....	1 year.....	50.00
1 month.....	1 month.....	10.00
Striking machine or other athletic device.....	1 day.....	3.00
Theater, rate based on seating capacity.....	1 year.....	50.00-150.00
Transient merchant.....	1 month.....	100.00
1 day.....	1 day.....	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SIOUX CITY—Continued.		
Vehicles:		
Automobile truck	1 year	\$7.00
Dray, 2-horse	1 year	4.00
Express, 1-horse or 2-horse, respectively	1 year	2.00-4.00
Hack	1 year	10.00
Motor omnibus or jitney, rate based on passenger capacity	1 year	15.00-22.50
Driver	1 year	1.00
Taxicab	1 year	25.00
Van, 3-horse	1 year	8.00
Weighing chair	1 day	1.00

WATERLOO.		
Auctioneer	1 year	\$10.00
Bill distributor	1 day	1.00
Billiards, pool, bagatelle, pigeonhole, shuffleboard, etc., each table	1 year	10.00
Billposter	1 year	25.00
Bowling, each alley	1 year	25.00
Circus, rate based on admission charge	1 day	50.00-150.00
Side show	1 day	10.00
Clairvoyant, palmist, fortune teller, or mind reader	1 year	250.00
	1 month	30.00
	1 week	15.00
	1 day	3.00
Common carrier (hacks, cabs, drays, etc.):		
For passengers and baggage	1 year	5.00
Dray, job wagon, or baggage wagon	1 year	4.00
House mover	1 year	25.00
	2 months	5.00
	Each additional month	2.00
Jitney, rate based on passenger capacity	1 year	15.00-35.00
Junk dealer	1 year	25.00
	6 months	15.00
Merry-go-round	1 week	20.00
	1 day	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WATERLOO—Continued.		
Opera house	1 year	\$50.00
Pawnbroker, or secondhand dealer, or both	1 year	50.00
Plumber	1 year	25.00
Rendering works	1 year	1,000.00
Roller skating rink	1 year	50.00
	1 month	10.00
Shooting gallery	1 year	20.00
Show, except circus or menagerie	1 day	10.00
Theatrical performance	1 day	3.00
	2 days	4.00
	Each additional day	2.00
Theatricals, except in licensed opera house	1 week	10.00
	1 day	3.00
Transient merchant	1 month	20.00
	1 day	1.50
Traveling museum of curiosities, art collections, etc.	1 month	25.00
	1 week	10.00
	1 day	2.00

3.—GENERAL LICENSE TAXES.

In none of the cities having over 30,000 inhabitants are any general license taxes collected.

4.—LICENSE TAXES ON DOGS.

In the cities reported the annual dog license taxes are collected at the following rates, each: Cedar Rapids, males \$1, females \$3; Council Bluffs, males \$2, females \$5; Davenport, males \$2.50, females \$5; Des Moines, both males and females, \$1.50; Dubuque, males \$1, females \$3; Sioux City, males \$1, females \$2; and Waterloo, males \$1, females \$2.

KANSAS.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The costs of opening, grading, and paving streets and alleys, setting curbs, laying sidewalks, and constructing trunk and lateral sewers in Kansas City, Topeka, and Wichita are assessed against the properties benefited. Kansas City also levies special assessments on property in certain lighting districts for installing ornamental street lights.

b.—For public services.

Topeka and Wichita levy special assessments for the cost of cutting weeds, Topeka for filling in lots, and Wichita for oiling streets.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Foreign insurance companies pay to the state 2 per cent on the gross premiums collected in each city, and this tax, less 3 per cent, is paid to the firemen's associations in the cities where collected.

b.—Collected with issue of license.

The following statements show for Kansas cities the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY.		
Abstracts of titles	6 months	\$5.00
Accident, claim, or adjustment company	6 months	200.00
Advertising or bill distributing agent	6 months	25.00
Agent or agency:		
Accident, claims or adjustment	6 months	25.00
Accident, steam boiler, fire, guaranty, plate glass, surety, or marine insurance	6 months	10.00
Each subagent or agency therefor	6 months	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Agent or agency—Continued.		
Book or map	6 months	\$6.00
Cleaning or dyeing	6 months	5.00
Collecting	6 months	10.00
Copying or enlarging pictures or photographs	6 months	10.00
Detective	6 months	12.50
Health insurance	6 months	10.00
Life insurance	6 months	50.00
Lightning rod	6 months	10.00
Manufacturers', who store or distribute	6 months	10.00
Mercantile or commercial	6 months	25.00
Mining, gas, oil, or cement company's stock	6 months	25.00
Nursery	6 months	5.00
Personal injury, claim, or damage suit	6 months	25.00
Photographers'	6 months	10.00
Real estate or rental	6 months	5.00
Real estate loan	6 months	5.00
Sewing machine	6 months	25.00
Sewing machine agent or solicitor	6 months	10.00
Ticket	6 months	10.00
All others, not specifically mentioned	6 months	10.00
Amusement park or resort	6 months	100.00
Architect	6 months	5.00
Artist	6 months	5.00
Auctioneer	6 months	50.00
Less than 10 days	1 day	5.00
Automatic baseball, per court	6 months	7.50
Automobile	6 months	5.00
Baby rack, etc., or other device used to test one's skill	1 day	3.00
Baggage or express wagon:		
2 horse	6 months	5.00
1 horse	6 months	3.00
Motor	6 months	5.00
Bakery, using other than hand power	6 months	10.00
Using only hand power	6 months	6.00
Banking:		
Having capital of \$50,000 or over	6 months	50.00
Having less than \$50,000 capital	6 months	25.00
Bankrupt goods, dealer in	6 months	50.00
Barber shop, each chair	6 months	1.00
Baseball park, charging admission	6 months	25.00
Basket factory	6 months	12.50
Billiard table, bagatelle, pool table, pigeonhole, or shuffleboard, kept for profit, each	6 months	7.50
Billposter	6 months	50.00
Blacksmith	6 months	5.00
Boarding or feed stable	6 months	10.00
Boarding or rooming house, more than 10 boarders	6 months	7.50
Boiler shop or works	6 months	25.00
Boot-blackening or shoe-shining shop	6 months	2.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Bowling or tenpin alley, each alley	6 months	\$6.00
Box factory	6 months	50.00
Brick or tile manufacturer	6 months	25.00
Bridge company or corporation	6 months	25.00
Broker of merchandise or produce	6 months	7.50
Broker, not specifically mentioned	6 months	10.00
Building block or artificial stone or cement post manufacturer	6 months	5.00
Building material and supplies, dealer in	6 months	10.00
Buyer of employees' salaries or earnings	6 months	100.00
Buyers of jurors', witnesses', and other fees	6 months	25.00
Canning factory or preserving works	6 months	25.00
Car manufacturing, repairing, or wheel factory	6 months	50.00
Carbonating or bottling works	6 months	25.00
Carousel or merry-go-round, or Ferris wheel	1 month	5.00
Cattle dealer	6 months	12.50
Cesspool wagon, each	6 months	5.00
Check stand	6 months	5.00
Chiropodist or corn doctor	6 months	10.00
Chop or feed mill	6 months	5.00
Cigar or tobacco stand, store, or retail dealer	6 months	10.00
Cigar manufacturer and wholesale	6 months	10.00
Circus, rate based on admission charge	1 day	10.00-50.00
Side show, rate based on admission charge	1 day	2.00-10.00
Stands, for edibles and soft drinks	1 day	2.00
Civil engineer	6 months	5.00
Clairvoyant or fortune teller	6 months	50.00
Cleaner, carpet	6 months	7.50
Cleaning or dyeing works or pressing shop	6 months	7.50
Clothing house runner	6 months	5.00
Coal mining company	6 months	25.00
Coal oil or gasoline dealer or merchant	6 months	100.00
Coal, wood, or flour dealer:		
Retail	6 months	7.50
Wholesale	6 months	25.00
Commission or produce merchant	6 months	10.00
Confectioner	6 months	6.00
Contractor, building	6 months	5.00
Grading, street paving, or sewer	6 months	25.00
Electrical, rate based on class	6 months	7.50-25.00
Sidewalk	6 months	10.00
Not specifically mentioned	6 months	5.00
Cooper shop	6 months	25.00
Corporation, not specified, except charities	6 months	10.00
Cyclorama	6 months	25.00
Dairy or milk wagon, each	6 months	5.00
Dance, public, other than charity	6 months	50.00
Dealer, builders' supplies	6 months	10.00
Damaged or bankrupt goods	6 months	50.00
Trees, shrubs, plants, or nurserymen	6 months	7.50
Dentist, each	6 months	5.00
Desiccating works	6 months	100.00
Doctor, physician, surgeon, Christian Science healer, chiropractor, magnetic healer, hypnotist, or osteopath, each	6 months	5.00
Druggist	6 months	10.00
Electric light or power, furnished to public	6 months	200.00
Electric or galvanic battery, for public	1 day	1.00
Employment agency	6 months	25.00
Exhibition, entertainment, or concert not elsewhere specified	1 day	2.00
Expert accountant	6 months	5.00
Express company, or agency, not entirely interstate	6 months	25.00
Fertilizer, manufacturing plant	6 months	25.00
Fish or oyster merchant	6 months	6.00
Flour mill	6 months	25.00
Flour mill and grain elevator	6 months	50.00
Foundry	6 months	25.00
Foundry and machine shop	6 months	25.00
Freight wagon, dray, or moving car, each	6 months	5.00
Furnace, installers and repairers of	6 months	7.50
Garage, automobiles for sale, rent, or stored	6 months	12.50
Gas fitting or fixture shop	6 months	7.50
Gas, light or heat:		
Having pipes in streets	6 months	200.00
Not having pipes in streets	6 months	50.00
Gas, pipeline, private use	6 months	50.00
Gas, street lighting for pay	6 months	50.00
Gasoline light to city or public	6 months	25.00
Ganger	6 months	10.00
Gift enterprise	6 months	50.00
Grain elevator	6 months	50.00
Gravel or other roofing company	6 months	15.00
Greenhouse	6 months	7.50
Gunsmith	6 months	5.00
Hack, hackney coach or carriage, for hire, except one paying livery or undertaker's license	6 months	5.00
Hall, public, rental for lodges, etc.	6 months	5.00
Hay or grain dealer:		
Retail	6 months	7.50
Wholesale	6 months	12.50
Hide or leather dealer	6 months	10.00
Hioroscope views, exhibited for pay	6 months	5.00
Horse dealer	6 months	10.00
Horseshoer's shop	6 months	5.00
Hotel or inn keeper	6 months	10.00
Hotel runner or solicitor	6 months	5.00
House mover	6 months	10.00
House-wrecking company	6 months	10.00
Huckster or hawket	6 months	50.00
Assistant	6 months	25.00
Ice-cream dealer	6 months	6.00
Ice-cream parlor	6 months	6.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Ice dealer:		
Retail	6 months	\$7.50
Wholesale	3 months	4.00
Wholesale	6 months	25.00
Ice manufacturing plant	6 months	25.00
Laundry, hand power only	6 months	5.00
Other than hand power	6 months	12.50
Local office of foreign company	6 months	10.00
Wagon, not run by licensed laundry	6 months	10.00
Lawyer	6 months	5.00
Lecture, public, for pay	1 night	2.00
Live-stock commission merchant	6 months	12.50
Livery-stable keeper	6 months	10.00
Livery stable and undertaking combined	6 months	25.00
Lumberyard	6 months	25.00
Lunch stand or wagon, street stand	6 months	5.00
Lung tester, muscle developer, or similar device	6 months	2.00
Machine shop	6 months	10.00
Magnifying glass, for public use for pay	6 months	5.00
Mauiene	6 months	5.00
Manufacturer of all merchandise, not otherwise tioned	6 months	10.00
Marble and granite dealer	6 months	7.50
Meat dealer or merchant	6 months	7.50
Menagerie, with circus, if separate charge	1 day	5.00
Merchant:		
Junk—Wholesale or retail	6 months	25.00
Transient	6 months	10.00
Retail, rate based on average value of capital or stock	6 months	7.50-12.50
Merchant tailor	6 months	7.50
Messenger service	6 months	12.50
Motorcycle	6 months	5.00
Museum	1 month	5.00
Natatorium	6 months	10.00
Newspaper	6 months	10.00
Newspaper and printing office	6 months	10.00
Occupations, callings, and pursuits, not specified	6 months	5.00
Omnibus, kept for hire	6 months	5.00
Oyster saloon	6 months	6.00
Packing house, killing annually over 20,000 animals	6 months	200.00
Killing less than 20,000 animals annually	6 months	50.00
Paint shop or painting contractor	6 months	5.00
Patent medicine, each person engaged	1 day	5.00
Pawnbroker or pawnshop	6 months	25.00
Peddler:		
Coal oil, crude oil and gasoline, at retail, each wagon	6 months	20.00
Cakes, pies, bread, household ornaments, jewelry and trinkets, patented inventions, patented rights	6 months	10.00
Coal, fruits, berries and vegetables with pack, ice cream, lunch, tamales or wienerwurst, and shrubs, plants, trees and flowers	6 months	5.00
Coal	3 months	3.00
Fish and meat	1 day	2.00
Not otherwise specified, with pack	6 months	10.00
With 1 horse wagon, each wagon	6 months	15.00
With 2 horse wagon, each wagon	6 months	20.00
Peddler's assistant or helper, each	6 months	10.00
Phonographic or kinetoscope parlors, and other mechanical reproduction of music, pictures or views	6 months	25.00
Photographer	6 months	5.00
Planing mill	6 months	10.00
Plasterer, paper hanger, or decorator shop	6 months	5.00
Plumber or plumbing shop	6 months	7.50
Printing office	6 months	5.00
Private hospital	6 months	25.00
Publishing house	6 months	10.00
Race track	6 months	100.00
Railroad company, not entirely interstate	6 months	200.00
Repair shop, general	6 months	10.00
Restaurant	6 months	7.50
Roller coaster	6 months	12.50
Rolling or steel mill	6 months	25.00
Sale stable	6 months	10.00
Sand company, rate based on number of car loads per week	6 months	10.00-100.00
Sand dredging	6 months	100.00
Scale manufacturer	6 months	25.00
Scavenger	6 months	10.00
Scissors grinder	6 months	2.00
Secondhand dealer or buyer	6 months	7.50
Serum plant, serum for hog cholera	6 months	25.00
Sewer or drain layer	6 months	5.00
Shooting gallery	6 months	10.00
1 month	1 month	5.00
1 day	1 day	2.00
Sign renter	6 months	12.50
Skating rink	6 months	25.00
Slaughterhouse, rate based on number of animals slaughtered	1 week	10.00-25.00
Slot machine, merchandise and weighing	6 months	2.00
Soap factory	6 months	25.00
Solicitor, not otherwise specified	6 months	10.00
Steel rail, manufacturing or repairing	6 months	25.00
Stockbroker	6 months	25.00
Stockyard company	6 months	200.00
Street exhibition	1 day	5.00
Street railway company, each car at any time	6 months	25.00
Street sprinkler	6 months	5.00
Street stand, lunch or wagon	6 months	5.00
Telephone, except interstate business	6 months	50.00
Telephone, except interstate business	6 months	200.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Theater.....	6 months.....	\$10.00
Theatrical or minstrel exhibition.....	6 months.....	5.00
Tin shop.....	6 months.....	7.50
Toll viaduct or bridge.....	6 months.....	50.00
Trading stamp or premium concern.....	6 months.....	50.00
Transient merchant.....	6 months.....	10.00
Undertaking establishment not owning carriages.....	6 months.....	15.00
Upholsterer.....	6 months.....	5.00
Veterinary surgeon.....	6 months.....	5.00
Wagon, transporting merchandise or passengers, each.....	6 months.....	3.00
Delivering soda water, etc.....	6 months.....	25.00
Delivering tea, coffee, or spice.....	6 months.....	10.00
Wagon yard.....	6 months.....	5.00
Water plant license.....	6 months.....	200.00
Well borer.....	6 months.....	5.00
Wholesale grocer.....	6 months.....	20.00
Wholesale implement company or merchant not specified.....	6 months.....	25.00

TOPEKA.

Agent for and peddler of dry goods, house furnishing, etc., and live animals and fowls.....	1 year.....	\$50.00
	1 month.....	10.00
	1 week.....	5.00
	1 day.....	1.00
Agent for making, enlarging, copying, or coloring pictures.....	1 month.....	30.00
	1 week.....	15.00
	1 day.....	5.00
Astrologer, palmist, etc.....	1 month.....	75.00
	1 week.....	25.00
	1 day.....	5.00
Auctioneer.....	1 year.....	25.00
	6 months.....	15.00
	1 day.....	2.00
	1 year.....	1.00
Automatic weighing and vending machine, each.....	1 year.....	10.00
Automobile and taxicab, for merchandise or passenger.....	1 month.....	15.00
	1 week.....	5.00
	1 day.....	1.00
Baby, cane, or knife rack, and similar games.....	1 year.....	15.00
	1 week.....	5.00
	1 day.....	1.00
Bankrupt sale.....	1 day.....	25.00
Billiard and pool table, each.....	1 year.....	15.00
Billposter.....	1 year.....	50.00
	1 year.....	20.00
	1 month.....	5.00
	1 week.....	2.00
	1 year.....	10.00
Candy cart.....	1 day.....	5.00
Circus, etc., using railroad cars, rate based on number of cars used, each car.....	Each addition- al day.....	3.00
Not using railways.....	1 week.....	75.00
Exhibiting during state fair.....	1 day.....	25.00
Side show.....	1 day.....	1,500.00
Corn doctor.....	1 day.....	10.00
	1 month.....	15.00
	1 week.....	5.00
	1 day.....	2.00
Electric light corporation.....	1 year.....	400.00
Express company, except interstate business.....	1 year.....	150.00
Fee buyer.....	1 year.....	50.00
Feed yard.....	1 year.....	10.00
Gas corporation.....	1 year.....	500.00
Hackney coach.....	1 year.....	10.00
Huckster.....	1 year.....	20.00
Ice cream wagon, each.....	1 year.....	10.00
Cart, with frozen dainties, each.....	1 year.....	2.00
Insurance broker.....	1 year.....	100.00
Insurance company, except fraternal, and except company with home office in Topeka, each agency.....	1 year.....	50.00
Itinerant doctor.....	1 month.....	100.00
	1 week.....	40.00
	1 day.....	10.00
	1 year.....	25.00-50.00
Jitney, rate based on seating capacity.....	1 year.....	300.00-400.00
Operating over specified car lines, rate based on seating capacity.....	1 year.....	25.00
Junk shop and dealer.....	1 year.....	10.00
Lunch stand.....	1 day.....	1.00
	1 year.....	10.00
Wagon.....	1 month.....	10.00
Merry-go-round, etc.....	1 day.....	3.00
	1 year.....	10.00
Omnibus, each.....	1 year.....	25.00-50.00
Opera and moving pictures, based on seating capacity.....	1 day.....	100.00
Orders, future delivery.....	1 year.....	40.00
Pawnbroker.....	1 year.....	10.00
Peddler, buttermilk, cider, etc.....	1 day.....	10.00
Cigar transient.....	1 day.....	10.00
Fish, each wagon.....	1 year.....	10.00
Hot tamales.....	1 month.....	1.00
	1 year.....	20.00
Meats.....	1 year.....	10.00
Pop-corn wagon.....	1 year.....	100.00
Not otherwise mentioned, except home products.....	1 month.....	30.00
	1 week.....	10.00
	1 day.....	2.00
	1 year.....	50.00
Skating rink.....	1 year.....	50.00

¹ Maximum for first day, \$300.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TOPEKA—Continued.		
Slot machine arcade.....	1 year.....	\$50.00
Stockbroker.....	1 year.....	50.00
Street display, advertising goods.....	1 week.....	10.00
	1 day.....	2.00
	1 year.....	600.00
Street-railway company.....	1 year.....	600.00
Street show and entertainment, not otherwise specified.....	1 day.....	3.00
Street vender, medicines, etc.....	1 month.....	150.00
	1 day.....	15.00
	1 day.....	5.00
Street vender, merchandise, not specified.....	1 month.....	20.00
Summer theater.....	1 year.....	150.00
Telegraph company, except in interstate business.....	1 year.....	300.00
Telephone company.....	1 week.....	10.00
Transient entertainment.....	1 day.....	5.00
Transient show, museum, etc.....	1 month.....	40.00
	1 week.....	15.00
	1 day.....	4.00
Transporting merchandise for pay:		
2-horse vehicle.....	1 year.....	10.00
1-horse vehicle or motorcycle.....	1 year.....	5.00
Wagon, oil and gasoline, each.....	1 year.....	25.00
Wagon scales, private:		
On paved street.....	1 year.....	25.00
On unpaved street.....	1 year.....	12.50
Wagon scales, public:		
On or adjacent to paved street.....	1 year.....	50.00
On or adjacent to unpaved street.....	1 year.....	25.00

WICHITA.

Abstractor of titles.....	6 months.....	\$10.00
Amusement park.....	6 months.....	37.50
Auction house.....	6 months.....	300.00
	1 month.....	150.00
	6 months.....	40.00
Auctioneer.....	1 month.....	25.00
	1 day.....	5.00
	6 months.....	25.00
Automobile, for hire.....	6 months.....	30.00
Baby, cane, and knife rack.....	1 day.....	3.00
Bill distributor.....	6 months.....	25.00
	1 day.....	2.00
Billiard and pool table.....	6 months.....	4.00
Billposter.....	6 months.....	100.00
Bonding company.....	6 months.....	10.00
Book or map agent.....	6 months.....	10.00
	1 week.....	5.00
	1 day.....	1.00
Bowling alley.....	6 months.....	12.50
Broker.....	6 months.....	25.00
Bucket shop.....	6 months.....	200.00
Cab, hack, or bus.....	6 months.....	5.00
Chattel loan agent.....	6 months.....	15.00
Chiropodist.....	6 months.....	12.50
	1 week.....	5.00
	1 day.....	1.00
Circus or menagerie, rate based on admission charge.....	1 day.....	50.00-150.00
Additional, if reserved seats, rate based on charge.....	1 day.....	50.00-150.00
Side show.....	1 day.....	10.00
Collection agent.....	6 months.....	10.00
	1 week.....	5.00
	1 day.....	1.00
Dance, public.....	6 months.....	50.00
	3 months.....	25.00
	1 day.....	5.00
Detective agency.....	6 months.....	12.50
Dray, 2-horse.....	6 months.....	3.00
Dry cleaning.....	6 months.....	7.50
Electric or galvanic battery.....	6 months.....	20.00
	1 day.....	1.00
Electric light and power company.....	6 months.....	50.00
Employment agency.....	6 months.....	20.00
Express company, not interstate.....	6 months.....	10.00
Express or baggage wagon:		
2-horse.....	6 months.....	2.00
1-horse.....	6 months.....	1.00
Fakir, street corner.....	1 day.....	5.00
Fire or bankrupt stock sale.....	1 month.....	150.00
Fortune teller or mind reader.....	6 months.....	50.00
	1 month.....	25.00
Fruit and produce from railroad car, less than carload, per car.....	6 months.....	40.00
Furniture or moving van.....	6 months.....	5.00
Gas company.....	6 months.....	50.00
Gift enterprise.....	6 months.....	12.50
Hawker, in front of store.....	6 months.....	75.00
	1 month.....	25.00
	1 day.....	5.00
Hawker of fruits and vegetables.....	6 months.....	75.00
	1 month.....	20.00
	1 week.....	8.00
	1 day.....	2.00
Hotel runner:		
First-class hotel.....	6 months.....	15.00
Second-class hotel.....	6 months.....	7.50
House mover:		
Over 1 story.....	6 months.....	5.00
1 story.....	6 months.....	3.00
Huckster.....	6 months.....	12.50
	1 month.....	10.00
Ice company.....	6 months.....	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WICHITA—Continued.		
Insurance agent, all except health	6 months	\$12.50
Health	6 months	10.00
	1 week	5.00
	1 day	1.00
	6 months	20.00
Intelligence office		
Jitney, in certain congested district, rate based on seating capacity	1 year	325.00-450.00
Ordinary, rate based on seating capacity	1 year	25.00-50.00
Junk dealer	6 months	12.50
Lightning-rod agent	1 month	15.00
	1 day	2.00
Mercantile agent	6 months	12.50
Merchant, transient	6 months	5.00
Merry-go-round	6 months	30.00
	1 day	3.00
Messenger-service company	6 months	5.00
Moving-picture show	6 months	25.00
Museum	1 month	30.00
	1 day	2.00
Nursery agent	6 months	10.00
	1 week	5.00
	1 day	1.00
Oil and gasoline wagon:		
Retail	6 months	7.50
Wholesale	6 months	10.00
Oil pipe line company	6 months	50.00
Outdoor sign painting	1 year	50.00
Patent-medicine vender	1 day	5.00
Pawnbroker	6 months	50.00
Peddler:		
Furs	1 day	10.00
Household goods	1 day	2.00
Ice cream, peanuts, and pop corn	1 month	3.00
Jewelry	1 day	5.00
Meat and fish	6 months	25.00
Nursery goods	1 month	15.00
	1 day	1.00
Patented inventions	1 day	2.00
Ready-made clothing	1 month	50.00
	1 week	25.00
All other, at option of mayor	6 months	25.00-50.00
	1 month	10.00-25.00
	1 week	3.00-10.00
Photographer, itinerant	1 day	5.00
Physician, traveling	1 day	10.00
Pop-corn, peanut, hamburger, and other stands, on private property	1 year	18.00
	1 week	15.00
	1 day	3.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WICHITA—Continued.		
Pop corn and peanut wagon	6 months	\$12.50
	1 day	3.00
Railroad company, rate based on mileage within state	6 months	50.00-100.00
Railroad ticket broker	6 months	15.00
Refrigeration pipe line company	6 months	25.00
Scavenger	6 months	30.00
	1 month	20.00
Shooting gallery	6 months	12.50
Show, small tent	1 day	5.00
Skating rink	6 months	25.00
Solicitor, enlarging pictures	6 months	20.00
	1 week	10.00
	1 day	2.00
Street lighting company	6 months	50.00
Street-railway company	6 months	200.00
Street stand or wagon, other than specified	6 months	37.50
	1 day	5.00
Telegraph company, not interstate	6 months	67.50
Telephone company, not interstate	6 months	175.00
Theater or opera house	6 months	37.50
If \$1 admission	Each performance	5.00
Outdoor or summer	1 month	20.00
Trading-stamp exchange	6 months	75.00
Vending machine:		
5-cent	6 months	2.00
1-cent	6 months	1.00
Water company	6 months	200.00
Wild West:		
Main show	1 day	150.00
Side show	1 day	10.00
Wrestling match	Each match	5.00

3.—GENERAL LICENSE TAXES.

No general license taxes are collected by any of the three cities reported.

4.—LICENSE TAXES ON DOGS.

Dog license taxes are collected by the different cities at the following rates, each, per year: Kansas City, males \$1.50, females \$2.50; Topeka, males \$1, females \$5; Wichita, males \$1, females \$2.50.

KENTUCKY.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Covington all costs of grading streets, paving streets and alleys, setting curbs, and constructing sidewalks, and \$1 per foot for lateral sewers are assessed against benefited property.

In Lexington and Louisville benefited property is assessed for all costs of original paving of streets and alleys and of setting curbs and constructing sidewalks. Benefited property in Lexington is assessed for the entire cost of sanitary sewers, and in Louisville for the entire cost of fire hydrants.

In Newport all costs of original paving of streets and alleys, one-half of the cost of their replacement, and all costs of curbs and sidewalks are assessed against the benefited property.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are levied without the issue of license in the four cities of over 30,000 inhabitants.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
COVINGTON.		
Accountant, public	1 year	\$10.00
Advertising, in street cars	1 year	50.00
Solicitor for	1 year	25.00
Architect	1 year	25.00
Attorney	1 year	10.00
Auctioneer	1 year	25.00
Automobile dealer	1 year	25.00
Awning or tent maker	1 year	10.00
Bank or banking	1 year	100.00
Basket or box factory	1 year	10.00
Bicycle dealer	1 year	5.00
Billiards, each table	1 year	5.00
Billposter	1 year	250.00
Bootblack parlor	1 year	3.00
Bowling, each alley	1 year	10.00
Candy or ice cream manufacturer	1 year	10.00
Canvasser or solicitor	1 year	10.00
Carpet cleaner	1 year	5.00
Chiropodist	1 year	5.00
Circus, rate based on admission charge:		
Main show	1 performance	50.00-100.00
Side show	1 performance	20.00
Civil engineer	1 year	5.00
Cold-storage house	1 year	100.00
Contractor	1 year	10.00
Dentist	1 year	5.00
Distributor	1 day	3.00
Druggist	1 year	15.00
Electrical contractor	1 year	5.00
Employment agency	1 year	25.00
Engineer, steam boiler	1 year	3.00
Exhibition or entertainment	1 month	3.00
Express company	1 year	100.00
Feather renovator	1 year	25.00
Firearms, dealer in	1 year	5.00
Florist	1 year	5.00
Flying Dutchman	1 day	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
COVINGTON—Continued.		
Fruit, wholesale.....	1 year.....	\$10.00
Grain elevator.....	1 year.....	50.00
Hand organ.....	1 year.....	10.00
Huckster.....	1 year.....	15.00
Insurance:		
Fire and indemnity.....	1 year.....	(1)
Life.....	1 year.....	(2)
Junk dealer.....	1 year.....	50.00
Laundry.....	1 year.....	25.00
Loan company.....	1 year.....	300.00
Masquerade ball.....	1 year.....	10.00
Milk dealer.....	1 year.....	10.00
Moving pictures, admission charge 5 cents.....	1 year.....	100.00
Transient.....	1 day.....	25.00
Pawnbroker.....	1 year.....	250.00
Peddler:		
On foot.....	1 year.....	10.00
With wagon.....	1 year.....	25.00
Photographer.....	1 year.....	5.00
Itinerant without regular studio.....	1 year.....	15.00
Physician, optician, osteopath, or chiropractor.....	1 year.....	5.00
Plumber.....	1 year.....	10.00
Public hall.....	1 year.....	50.00
Real estate agent.....	1 year.....	15.00
Rebate stamp business.....	1 year.....	250.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery.....	1 year.....	25.00
Soft drinks, dealer, retail.....	1 year.....	150.00
Storage house, general.....	1 year.....	50.00
Theater.....	1 year.....	100.00
Ticket broker:		
Amusements.....	1 year.....	500.00
Other.....	1 year.....	25.00
Temporary merchant.....	1 year.....	150.00
Traveling sign writer.....	1 year.....	100.00
Undertaker.....	1 year.....	50.00
Upholsterer.....	1 year.....	5.00
Veterinary surgeon.....	1 year.....	5.00
Vaudeville, admission charge 10 cents.....	1 year.....	200.00
Vault cleaner.....	1 year.....	25.00
Warehouse, tobacco.....	1 year.....	100.00

LEXINGTON.

Advertising agency.....	1 year.....	\$50.00
Agent:		
Canvassing from house to house.....	1 year.....	25.00
Lightning rod.....	1 year.....	25.00
Packing house.....	1 year.....	50.00
Renting or leasing houses or real estate.....	1 year.....	25.00
Architect.....	1 year.....	10.00
Athletic club, managing boxing contests.....	1 year.....	100.00
Attorney at law.....	1 year.....	10.00
Auction house.....	1 year.....	50.00
Auctioneer.....	1 year.....	15.00
Automobiles and trucks for hire:		
1 machine.....	1 year.....	25.00
Each additional machine.....	1 year.....	10.00
Barber shop, each chair.....	1 year.....	2.50
Bathroom, public.....	1 year.....	10.00
Billiards or pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	10.00
Billposter, bill distributor, or sign advertiser.....	1 year.....	100.00
Blacksmith shop.....	1 year.....	10.00
Bowling:		
1 alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Boxing or wrestling contest, not managed by club.....	1 performance.....	10.00
Broker:		
Commission, bona fide purchases.....	1 year.....	100.00
Commission, futures.....	1 year.....	1,000.00
Live stock.....	1 year.....	10.00
Merchandise.....	1 year.....	25.00
Railroad ticket.....	1 year.....	25.00
Real estate.....	1 year.....	25.00
Stock.....	1 year.....	25.00
Theatrical ticket.....	1 year.....	50.00
Carriage or wagon shop.....	1 year.....	10.00
Candy or fruit stand on street.....	1 year.....	25.00
Cash register or computing scales sold from samples.....	1 year.....	10.00
Chattel loan company.....	1 year.....	50.00
Chiropractist.....	1 year.....	10.00
Circus or menagerie:		
Main show.....	1 day.....	100.00
Each additional separate exhibition.....	1 day.....	10.00
Exhibiting outside city limits, street parade.....	1 day.....	100.00
Entertainment under canvas without menagerie, with street parade.....	1 day.....	25.00
Cleaning and dyeing.....	1 year.....	10.00
Coal or fuel, including sale of sand, lime, cement, etc.....	1 year.....	50.00
Each additional yard, office, or agency.....	1 year.....	10.00
Each wagon or cart in excess of 5 at any yard if tires are less than 4 inches in width.....	1 year.....	5.00
If tires are 4 inches or more in width.....	1 year.....	2.00
Cobbler, or shoe-repair shop.....	1 year.....	5.00
Coca-cola or soft drinks, manufacture or bottling.....	1 year.....	25.00
Cold storage, vegetables, and other merchandise.....	1 year.....	50.00
Collection agency.....	1 year.....	15.00

¹ 14 per cent of amount of gross premiums during preceding year.

² 2½ per cent of amount of gross premiums during preceding year.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LEXINGTON—Continued.		
Dance hall.....	1 year.....	\$25.00
1 month.....		5.00
1 day.....		2.00
Dealer, retail:		
Brass knucks and slung shots.....	1 year.....	100.00
Drugs, rate based on amount of business.....	1 year.....	15.00-25.00
Feed.....	1 year.....	10.00
Fish.....	1 year.....	5.00
Groceries, rate based on amount of business.....	1 year.....	10.00-15.00
Ice.....	1 year.....	150.00
Junk.....	1 year.....	50.00
Meat store or peddler, each store or wagon.....	1 year.....	20.00
Oil, retail from wagon.....	1 year.....	25.00
Pistols.....	1 year.....	100.00
Secondhand.....	1 year.....	250.00
Other store, business or manufactory, rate based on amount of business.....	1 year.....	10.00-25.00
Dealer, wholesale:		
Meat.....	1 year.....	50.00
Oil.....	1 year.....	150.00
Other, rate based on amount of business.....	1 year.....	10.00-25.00
Dentist.....	1 year.....	10.00
Electrician.....	1 year.....	10.00
Exhibition in buildings, except charitable.....	1 week.....	5.00
Flying Dutchman, etc.....	1 year.....	50.00
1 week.....		5.00
Garage, storage and repairs.....	1 year.....	25.00
Hotel.....	1 year.....	50.00
Huckster.....	1 year.....	25.00
Insurance company, rate based on amount of business.....	1 year.....	25.00-250.00
Exclusive plate-glass business.....	1 year.....	25.00
Investment company.....	1 year.....	500.00
Laundry or laundry agent.....	1 year.....	50.00
Chinese.....	1 year.....	25.00
Livery stable:		
Feed and hitch.....	1 year.....	15.00
Feed, hitch, and livery.....	1 year.....	25.00
Feed, hitch, livery, and sale.....	1 year.....	35.00
Lumberyard or planing mill.....	1 year.....	60.00
Each additional yard or mill.....	1 year.....	20.00
Lunch stand on wheels.....	1 year.....	50.00
Masseur and osteopath.....	1 year.....	10.00
Medicine vender.....	1 year.....	150.00
Merchant, temporary.....	3 months.....	150.00
Messenger service.....	1 year.....	10.00
Night soil, hauling.....	1 year.....	10.00
Pawnbroker.....	1 year.....	250.00
Peddler, rate based on value of article sold.....	1 week.....	5.00-75.00
Physician or surgeon.....	1 year.....	10.00
Photographer.....	1 year.....	15.00
Printer, job and bookbinding.....	1 year.....	10.00
Publisher:		
Daily paper.....	1 year.....	50.00
Weekly or monthly paper.....	1 year.....	10.00
Restaurant.....	1 year.....	10.00
Shoe-shining stand or parlor.....	1 year.....	10.00
Shooting gallery.....	1 year.....	50.00
1 month.....		5.00
Skating rink.....	1 year.....	100.00
Stockyard.....	1 year.....	50.00
Street vender, fruit, ice cream, pop corn, etc.....	1 year.....	10.00
Tailor shop.....	1 year.....	10.00
Theater or opera house.....	1 year.....	200.00
Trading stamp business.....	1 year.....	100.00
Trust and guaranty companies, etc. (except banks and trust companies paying taxes in lieu of license).....	1 year.....	50.00
Vehicles:		
Cart or dray.....	1 year.....	6.00
Furniture wagon.....	1 year.....	15.00
Night hawk, public carriage, etc.....	1 year.....	5.00
Milk wagon.....	1 year.....	10.00
Omnibus.....	1 year.....	10.00
Spring wagon, not passenger.....	1 year.....	6.00
Transfer wagon, tire 4 or more inches in width.....	1 year.....	10.00
Tire less than 4 inches in width.....	1 year.....	15.00
Watering or sprinkling cart.....	1 year.....	25.00
Veterinary surgeon.....	1 year.....	10.00
Warehouse or storage house, general, grain, or tobacco.....	1 year.....	25.00

LOUISVILLE.

Accountant or auditor.....	1 year.....	\$10.00
Advertising agent.....	1 year.....	25.00
Architect.....	1 year.....	10.00
Athletic club.....	1 year.....	25.00
Attorney.....	1 year.....	10.00
Auctioneer, rate based on amount of sales.....	1 year.....	25.00-100.00
Ball or dance, admission charged.....	Each ball or dance.....	12.50
1 month.....		30.00
Each additional day.....		2.00
Barber shop.....	1 year.....	5.00
Bathhouse.....	1 year.....	10.00
Bill distributor.....	1 year.....	25.00
Billposter.....	1 year.....	125.00
Boarding house.....	1 year.....	10.00
Bowling, each alley.....	1 year.....	25.00
Box ball, each alley.....	1 year.....	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
LOUISVILLE—Continued.		
Broker:		
Lumber.....	1 year.....	\$25.00
Merchandise, rate based on amount of business.....	1 year.....	25.00-50.00
Stock and bond.....	1 year.....	60.00
Ticket.....	1 year.....	50.00
Tobacco.....	1 year.....	35.00
Butcher.....	1 year.....	25.00
Chauffeur, for hire.....	1 year.....	3.00
Chiropodist.....	1 year.....	10.00
Circus, menagerie, etc.:		
Principal show.....	1 day.....	300.00
Side show.....	1 day.....	25.00
Civil engineer.....	1 year.....	10.00
Claim agent.....	1 year.....	25.00
Cold storage, each plant.....	1 year.....	100.00
Collecting agency.....	1 year.....	50.00
Concert, admission charged.....	1 concert.....	5.00
Concert hall.....	1 day.....	12.50
Contractor:		
Private buildings.....	1 year.....	25.00
Public, railroad, or bridge work.....	1 year.....	100.00
Dancing school or academy.....	1 year.....	25.00
Dealer:		
Bowie knives, dirks, brass knuckles, or slung shots.....	1 year.....	1,000.00
Cigarettes or cigarette paper.....	1 year.....	10.00-50.00
Fresh meat, retail.....	1 year.....	25.00
.....	6 months.....	15.00
Fruit, vegetables, etc., from warehouse, car, boat, or landing.....	1 year.....	100.00
Live stock.....	1 year.....	50.00
Pistols, retail.....	1 year.....	100.00
Playing cards, retail.....	1 year.....	10.00
Secondhand goods.....	1 year.....	15.00
Dentist.....	1 year.....	10.00
Electric power or lighting plant:		
200 kilowatts, or less, per kilowatt.....	1 year.....	1.00
Additional, each kilowatt over 200.....	1 year.....	1.25
Employment agent and intelligence office.....	1 year.....	25.00
Entertainment, admission charged, in public building other than public hall.....	1 day.....	5.00
Exhibition:		
Museum.....	1 month.....	50.00
.....	1 day.....	5.00
.....	1 month.....	30.00
Scientific, electrical, or submarine.....	Each additional day.....	2.00
Theatrical.....	1 day.....	10.00
Trained animals, entrance fee 50 cents or less:		
Principal show.....	1 day.....	50.00
Side show.....	1 day.....	10.00
Work of art, admission charged.....	1 month.....	30.00
.....	Each additional day.....	2.00
Other exhibition or performance.....	1 day.....	12.50
Feather renovator.....	1 year.....	25.00
Fertilizer works.....	1 year.....	125.00
Floating sawmills.....	1 year.....	25.00
Flying Dutchman.....	1 day.....	5.00
Garage, public.....	1 year.....	100.00
Grain elevators, each.....	1 year.....	100.00
Hearse.....	1 year.....	6.00
Hotels, lodging houses, etc., rate based on number of rooms.....	1 year.....	10.00-150.00
Hucksters.....	1 year.....	20.00
.....	6 months.....	12.50
Insurance:		
Adjuster or advisor.....	1 year.....	125.00
Company.....	1 year.....	50.00
.....	Each additional year.....	(2)
Solicitor.....	1 year.....	10.00
Junk dealer or merchant.....	1 year.....	10.00
Laundry.....	1 year.....	50.00
Branch office.....	1 year.....	10.00
Solicitor.....	1 year.....	50.00
Leaf tobacco inspector.....	1 year.....	35.00
Lecture, admission charged.....	1 lecture.....	5.00
Livery stable, according to number of stalls.....	1 year.....	25.00-40.00
Massage.....	1 year.....	10.00
Meat-packing establishment.....	1 year.....	200.00
Mercantile agent.....	1 year.....	100.00
Merchant.....	1 year.....	250.00
.....	8 months.....	100.00
.....	4 months.....	50.00
Messenger service.....	1 year.....	25.00
Midwife.....	1 year.....	10.00
Milk vender, each wagon.....	1 year.....	5.00
Money lender, on chattel mortgages or assignments.....	1 year.....	200.00
Opticist, physician, surgeon, or osteopath.....	1 year.....	10.00
Pawnbroker.....	1 year.....	350.00
Peddler.....	1 year.....	20.00
.....	6 months.....	12.50
.....	1 month.....	5.00
Pension agent.....	1 year.....	10.00
Photographer.....	1 year.....	10.00
Pool and billiards, each table.....	1 year.....	25.00
Private detective.....	1 year.....	25.00
Private policeman.....	1 year.....	5.00
Promoter.....	1 year.....	150.00
Public hall, theater, museum, etc.....	1 year.....	250.00
Real estate agent.....	1 year.....	25.00
Rendering or tanking house.....	1 year.....	225.00

¹ Selling steam heat, 25 per cent additional.

² \$2.50 on each \$100 of premiums received on business done in city during the previous year.

³ January 1 to September 1.

⁴ May 1 to September 1.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LOUISVILLE—Continued.		
Restaurant or eating house, rate based on amount of sales.....	1 year.....	\$15.00-\$150.00
Scavenger.....	1 year.....	25.00
Seller of debentures, etc.....	1 year.....	100.00
Sewing machine agent or solicitor.....	1 year.....	10.00
Shooting gallery.....	1 year.....	60.00
Skating rink.....	1 year.....	50.00
Stockyard.....	1 year.....	500.00
Street sprinkler.....	1 year.....	(6)
Surveyor.....	1 year.....	10.00
Swimming pool.....	1 year.....	10.00
Telephone pay station.....	1 year.....	10.00
Towel supply company.....	1 year.....	50.00
Trader.....	1 year.....	20.00
Trading stamp business.....	1 year.....	200.00
Veterinary:		
Dentist.....	1 year.....	10.00
Surgeon.....	1 year.....	10.00
Warehouse and storage house:		
Storing one commodity, 1 storehouse.....	1 year.....	100.00
Each additional storehouse.....	1 year.....	50.00
Storing more than one commodity, 1 storehouse.....	1 year.....	150.00
Each additional storehouse.....	1 year.....	50.00
Weigher of cottonseed products.....	1 year.....	25.00

NEWPORT.

Advertising, agent.....	1 year.....	\$5.00
Sign writer.....	1 year.....	70.00
Billiards or pool:		
1 table.....	1 year.....	15.00
Each additional table.....	1 year.....	10.00
Billposter.....	1 year.....	75.00
Bowling, each alley.....	1 year.....	15.00
Dance hall, public.....	1 year.....	30.00
Distributor.....	1 year.....	35.00
.....	1 day.....	1.00
Gunpowder, sale of.....	1 year.....	10.00
Ice:		
Retail.....	1 year.....	25.00
Manufacturer.....	1 year.....	75.00
Junk:		
Retail with wagon.....	1 year.....	18.00
Wholesale.....	1 year.....	50.00
Laundry agent or owner.....	1 year.....	10.00
Meats, fresh.....	1 year.....	30.00
Milk vender:		
1 wagon.....	1 year.....	15.00
Each additional wagon.....	1 year.....	(7)
Peddler:		
On foot.....	1 year.....	10.00
With wagon.....	1 year.....	25.00
Photograph agent.....	1 year.....	10.00
Piano, electric.....	1 year.....	10.00
Plumber.....	1 year.....	20.00
Real estate agent.....	1 year.....	20.00
Secondhand store.....	1 year.....	25.00
Sewer tapper.....	1 year.....	10.00
Sewing machine agent.....	1 year.....	25.00
Slot machine, weighing or vending:		
Penny.....	1 year.....	1.00
Nickel.....	1 year.....	10.00
Soft drinks, wholesale.....	1 year.....	150.00
Solicitor.....	1 year.....	10.00
Storage house.....	1 year.....	25.00
Street faker.....	1 year.....	100.00
Vault cleaner.....	1 year.....	25.00
Vehicle, horse drawn:		
Express wagon.....	1 year.....	8.00
Furniture car or moving van.....	1 year.....	15.00

⁶ Plus one-half of 1 per cent of gross receipts in excess of \$10,000.

⁷ 3 per cent of gross earnings.

⁷ Vehicle license only.

3.—GENERAL LICENSE TAXES.

The following statement shows for each city the kinds of general licenses collected and the rates of tax imposed for the periods specified.

CITY.	Kind of license.	Period.	License rate.
COVINGTON.....	Vehicles:		
	Buggy.....	1 year.....	\$3.00
	Carriage.....	1 year.....	5.00
LOUISVILLE.....	Wagon, rate based on number of animals.....	1 year.....	5.00-20.00
	Automobile.....	1 year.....	5.00
	Motorcycle.....	1 year.....	2.00
NEWPORT.....	Vehicle, rate based on number of animals.....	1 year.....	3.00-25.00
	Vehicle, rate based on number of animals.....	1 year.....	3.00-10.00

4.—LICENSE TAXES ON DOGS.

There is an annual dog license tax of \$3 each in Covington, \$2 each in Louisville, and \$1 each in Lexington.

LOUISIANA.

I.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In New Orleans the entire cost of paving streets, setting curbs, and constructing sidewalks is assessed against benefited property.

In Shreveport the entire cost of paving streets and alleys and setting curbs is assessed against benefited property.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEW ORLEANS.		
Attorney at law, rate based on gross annual receipts.	1 year.	\$5.00-\$60.00
Bank, banking company, association, corporation, or agency (domestic), rate based on capital and surplus.	1 year.	50.00-4,500.00
Banking business, private, rate based on capital invested.	1 year.	75.00-500.00
Benevolent or fraternal association soliciting membership from house to house, except secret fraternal associations in city, rate based on gross annual receipts.	1 year.	150.00-375.00
Billiards, bagatelle, pigeonhole, Jenny Lind, or pool, each table.	1 year.	10.00
Billposting, rate based on gross annual receipts.	1 year.	5.00-120.00
Boarding house, with 6 or more guest rooms and not in connection with school or college, rate based on number of such rooms.	1 year.	9.00-360.00
Business, not otherwise provided for, rate based on gross annual receipts.	1 year.	5.00-60.00
Circus, museum, menagerie, or other traveling show, rate based on number of proprietors and employees.	1 year.	30.00-500.00
Clocks, traveling vender.	1 year.	200.00
Collection agency or agent, rate based on gross annual receipts.	1 year.	30.00-400.00
Concert saloon, with sensational performances.	1 year.	5,000.00
Contractor, master builder, or mechanic employing assistants, rate based on gross annual receipts.	1 year.	10.00-150.00
Cotton ginnery, 400 bales or more per annum, except of farmers ginning their own or their tenants' cotton, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Cotton compress, or pickery, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Cottonseed oil, manufacture of, rate based on gross annual receipts.	1 year.	5.00-75.00
Cottonseed-oil cake or cottonseed-oil meal, manufacture of, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Debiture or loan and investment company, rate based on gross annual receipts.	1 year.	75.00-3,000.00
Dentist, rate based on gross annual receipts.	1 year.	5.00-60.00
Draying, trucking, or keeping cabs, carriages, hacks, or horses for hire, rate based on gross annual receipts.	1 year.	5.00-120.00
Editor, rate based on gross annual receipts.	1 year.	5.00-60.00
Electric light company (domestic) rate based on gross annual receipts.	1 year.	20.00-6,250.00
Express company (domestic), rate based on gross annual receipts.	1 year.	20.00-6,250.00
Factor or commission broker, for bona fide delivery, cotton, grain produce, sugar, money, bond, real estate, etc., rate based on gross annual commissions or brokerage.	1 year.	25.00-1,750.00
Foreign corporation:		
Bank, coal oil, turpentine, petroleum, naphtha, benzine, or other mineral oil, sale of, on each \$1,000 of sales.	1 year.	7.00
Electric light or power supplying or renting, electrical appliances, on each \$1,000 of gross receipts.	1 year.	5.00
Express business, on each \$1,000 of gross earnings within city from intrastate business, including prorata of interstate business.	1 year.	10.00
Meats, dealing in, on each \$1,000 of proceeds from business done in city.	1 year.	2.00
Telegraph company, on each \$100 of gross receipts at city office from intrastate business upon which no other municipal license tax is paid in state.	1 year.	3.00
Telephone company, on each \$1,000 of gross receipts at city office from intrastate business upon which no other municipal license tax is paid in state.	1 year.	5.00

¹ Two and one-half per cent of gross profits, minimum license tax rate for banks lending money otherwise than on real estate, \$1,000.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEW ORLEANS—Continued.		
Gas light business, rate based on gross annual receipts.	1 year.	\$20-\$6,250.00
Hall, for balls or entertainments, not elsewhere provided for, rate based on seating capacity.	1 year.	27.50-250.00
Horse or mule trader, itinerant.	1 year.	100.00
Hotel, with 6 or more guest rooms, lodging and eating combined, rate based on the number of such rooms.	1 year.	15.00-600.00
Insurance, guaranteed, surety, or indemnity company:		
Life or accident insurance company, except secret or fraternal benevolent association, rate based on amount of premiums for business done in city on risks within state.	1 year.	120.00-9,000.00
Other company, rate based on amount of premiums for business done in city on risks within state and those risks without state upon which no license tax has been paid:		
Plate glass or steam boiler insurance company.	1 year.	50.00-1,500.00
Fire, river, marine, or other insurance company or guarantee, surety, or indemnity company.	1 year.	150.00-4,500.00
Jeweler, based on gross annual receipts.	1 year.	5.00-60.00
Landing for merchandise, rate based on gross annual receipts.	1 year.	30.00-400.00
Lending money on, or purchasing salaries or wages except by bank, rate based on capital in use.	1 year.	300.00-3,000.00
Lightning rods, traveling vender.	1 year.	200.00
Loans or advances on salaries or wages, rate based on capital in use.	1 year.	250.00-500.00
Lodging house, with 6 or more guest rooms, rate based on number of furnished guest rooms.	1 year.	7.50-300.00
Merchant, rate based on gross annual sales:		
Retail.	1 year.	5.00-3,500.00
Wholesale.	1 year.	50.00-3,500.00
Moving-picture exhibition, etc., rate based on seating capacity.	1 year.	50.00-400.00
Omnibus, regular coach, or herdle business, rate based on gross annual receipts.	1 year.	30.00-40.00
Pawnbroker or proprietor of loan office, rate based on capital in actual use.	1 year.	375.00-500.00
Peddler or hawk, except of ice or own products:		
On foot.	1 year.	50.00
On horseback.	1 year.	60.00
With vehicle, 1-horse or 2-horse, respectively.	1 year.	75.00-100.00
With watercraft.	1 year.	200.00
Poultry, eggs, vegetables, or fruit.	1 year.	(²)
Photographer, rate based on gross annual receipts.	1 year.	5.00-60.00
Physician or oculist, rate based on gross annual receipts.	1 year.	5.00-60.00
Pistols or rifles, or cartridges therefor, except rifles and rifle cartridges of 22 and 25 caliber, rate based on gross sales:		
Retail.	1 year.	100.00-200.00
Wholesale.	1 year.	25.00-50.00
Race track, where horses are run for purses, and entrance fee charged.	1 year.	2,500.00
Shooting the chute or miniature railroad, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Slaughterhouse, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Soda water, mead, confections, cakes, etc., sale of, rate based on gross sales.	1 year.	5.00-50.00
Steamboat agency, rate based on gross annual receipts.	1 year.	5.00-120.00
Stevedore, based on gross annual receipts.	1 year.	5.00-120.00
Stocks and bonds, sale of, by traveling agent.	1 year.	5.00
Stoves, traveling vender.	1 year.	200.00
Street railroad, horse, steam, or electric.	1 year.	(³)
Sugar or molasses refining, except granulating of sirup by planter for other planters during rolling season, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Telegraph or telephone company (domestic), rate based on gross annual receipts.	1 year.	20.00-6,250.00
Tenpins, each alley.	1 year.	10.00
Theater, opera house, amphitheater, etc., rate based on seating capacity.	1 year.	50.00-400.00
Ticket seller or dealer, railroad or steamship, rate based on number of companies represented.	1 year.	25.00-50.00
Tobacco, cigars, or cigarettes, manufacture of, rate based on gross annual receipts.	1 year.	20.00-6,250.00
Toll bridge or ferry, rate based on gross annual receipts.	1 year.	5.00-120.00
Towboats or tugboats, operating rate based on gross annual receipts.	1 year.	30.00-400.00
Trading stamp business, rate based on gross annual receipts.	1 year.	5,000-10,000.00
Transfer business, rate based on gross annual receipts.	1 year.	30.00-400.00
Undertaker, etc., rate based on gross annual receipts.	1 year.	5.00-120.00
Warehouse or storage room, receiving \$350.00 per year or more, rate based on gross annual receipts.	1 year.	30.00-400.00
Sugar or molasses, or both.	1 year.	75.00-1,600.00
Waterworks, rate based on gross annual receipts.	1 year.	20.00-6,250.00

² One-fifth of rate for other peddler or hawk.

³ Three-eighths of 1 per cent of gross annual receipts.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SHREVEPORT.		
Attorney at law, based on gross annual receipts.....	1 year.....	\$5.00-\$50.00
Automobile or herd business, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Transporting passengers at 5 cents each.....	1 year.....	15.00-20.00
Bank, rate based on capital and surplus.....	1 year.....	75.00-1,200.00
Billiards, bagatelle, pigeonhole, Jeany Lind, or pool, each table.....	1 year.....	10.00
Billposting, rate based on gross annual receipts.....	1 year.....	5.00-120.00
Boarding house with 6 or more guest rooms and not connected with school or college, rate based on number of rooms.....	1 year.....	9.00-300.00
Business not otherwise provided for, rate based on gross annual receipts.....	1 year.....	5.00-60.00
Circus, museum, menagerie, or other traveling show, rate based on number of proprietors and employees.....	1 year.....	30.00-500.00
Clocks, traveling vender.....	1 year.....	200.00
Collection agency or agent, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Contractor, master builder or mechanic employing assistants, rate based on gross annual receipts.....	1 year.....	10.00-150.00
Cotton compress, gin, or pickery, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Cottonseed oil, cake or meal, manufacturing, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Debiture or loan and investment company rate based on gross annual receipts.....	1 year.....	75.00-100.00
Dentist, rate based on gross annual receipts.....	1 year.....	5.00-60.00
Draying, trucking, or keeping cabs, carriages, hacks, or horses for hire, rate based on gross annual receipts.....	1 year.....	5.00-120.00
Editor, rate based on gross annual receipts.....	1 year.....	5.00-60.00
Electric light company (domestic), rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Electric light or power, supplying or renting electrical appliances, or machines, on each \$1,000 of gross receipts.....	1 year.....	5.00
Express business, on each \$1,000 of gross earnings to city office from interstate business.....	1 year.....	10.00
Express company (domestic), based on gross annual receipts.....	1 year.....	20.00-2,500.00
Factor or commission broker, cotton, grain, produce, sugar, money, bond, real estate, or other, rate based on gross annual commissions or brokerage.....	1 year.....	25.00-375.00
Foreign corporation, etc.....		
Coal oil, turpentine, petroleum, naphtha, benzine, or other mineral oil, selling, on each \$1,000 of sales in city.....	1 year.....	7.00
Meats, dealing in, on each \$1,000 of business done in city.....	1 year.....	2.00
Telegraph company, on each \$100 of gross receipts at city office from interstate business.....	1 year.....	3.00
Garage, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Gas for light or fuel, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Hotel lodging and eating combined, 6 or more guest rooms, rate based on number of such rooms.....	1 year.....	15.00-500.00
Insurance, guaranty, surety, or indemnity company, rate based on amount of gross annual premiums on risks located in city, contracted for in city or from office in city for which local license tax is not paid elsewhere:		
Life or accident insurance company.....	1 year.....	120.00-3,600.00
Other company.....	1 year.....	90.00-450.00
Jeweler, rate based on gross annual receipts.....	1 year.....	5.00-60.00
Landing for goods or vehicles, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Lending money on, or purchasing time or wages, rate based on capital in use.....	1 year.....	30,000-3,000,00
Lightning rods, traveling vender.....	1 year.....	200.00
Lodging house, 6 or more guest rooms, rate based on number of such rooms.....	1 year.....	7.50-250.00
Mercantile business, rate based on gross annual sales.....	1 year.....	5.00-300.00
Wholesale.....	1 year.....	50.00-3,000.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SHREVEPORT—Continued.		
Moving-picture exhibition, etc., rate based on seating capacity.....	1 year.....	\$75.00-\$100.00
Omnibus or regular coach, business rate based on gross annual receipts.....	1 year.....	30.00-40.00
Peddler or hawker, except of ice or own products:		
On foot.....	1 year.....	20.00
On horseback.....	1 year.....	60.00
With vehicle, 1-horse, or 2-horse, respectively.....	1 year.....	75.00-100.00
With water craft.....	1 year.....	200.00
Peddling poultry, eggs, vegetables, and fruit.....	1 year.....	(1)
Photographer, rate based on gross annual receipts.....	1 year.....	5.00-6.00
Physician or oculist, rate based on gross receipts.....	1 year.....	5.00-60.00
Pistols or rifles or cartridges therefor except rifles and rifle cartridges of 22 and 25 caliber, rate based on gross sales:		
Retail.....	1 year.....	100.00-200.00
Wholesale.....	1 year.....	25.00-50.00
Shoot-the-chutes or miniature railroad, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Slaughterhouse, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Soda water, mead, cakes, etc., sale of, rate based on gross sales.....	1 year.....	5.00-50.00
Steamboat agency, rate based on gross annual receipts.....	1 year.....	5.00-120.00
Stevedore, rate based on gross annual receipts.....	1 year.....	5.00-120.00
Stoves, traveling vender.....	1 year.....	200.00
Street railway, horse, steam, or electric, rate based on gross receipts.....	1 year.....	50.00-100.00
Sugar or molasses, refining, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Telegraph or telephone company, domestic, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Tempins, each alley.....	1 year.....	10.00
Theater, opera house, amphitheater, etc., rate based on seating capacity.....	1 year.....	75.00-100.00
Tickets, railroad or steamboat, dealer, rate based on number of companies represented.....	1 year.....	25.00-50.00
Tobacco, cigars or cigarettes, manufacturing, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00
Toll bridge or ferry, rate based on gross annual receipts.....	1 year.....	5.00-120.00
Towboats operating, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Trading stamp business, rate based on gross annual receipts.....	1 year.....	5,000-10,000.00
Transfer business, rate based on gross annual receipts.....	1 year.....	30.00-40.00
Undertaker, etc., rate based on gross annual receipts.....	1 year.....	5.00-120.00
Warehouse or storage room receiving 300 or more per year, rate based on gross annual receipts:		
Sugar and molasses, or either.....	1 year.....	75.00-110.00
Other.....	1 year.....	30.00-40.00
Waterworks, rate based on gross annual receipts.....	1 year.....	20.00-2,500.00

¹ One-fifth of rate for other peddler or hawker.

3.—GENERAL LICENSE TAXES.

In New Orleans automobiles are taxed at the rate of 25 cents per horsepower per year, motor-cycles \$2 each per year, and motor trucks \$7.50 each per year. These taxes are collected by the state but 90 per cent is paid into the city treasury.

4.—LICENSE TAXES ON DOGS.

New Orleans levies an annual license tax of \$2 each on all dogs; Shreveport, a tax of \$1 each on male dogs and \$2 each on female dogs.

MAINE.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The entire cost of opening streets, 50 per cent of the cost of setting curbs and constructing sidewalks, and 66⅔ per cent of the cost of constructing lateral sewers are assessed against benefited property in Portland.

b.—For public services.

The entire cost of moth extermination and 90 per cent of the cost of street sprinkling are assessed against benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

The state collects business taxes from telegraph, telephone, and railroad companies and pays therefrom to each city or town in the state an amount equal to 1 per cent of the capital stock of such companies held by residents of that municipality, the total so paid not exceeding the amount collected. The tax imposed on each telegraph or telephone company varies according to the amount of the gross annual receipts collected within the state from 1¼ per cent to 6 per cent of such receipts. The tax imposed on each railroad com-

pany for each mile of railroad operated within the state is a percentage of the average gross transportation receipts per mile of the entire system both within and without the state, the percentage varying according to the amount of such average receipts per mile from one-fourth of 1 per cent to 4 per cent for a street-railroad company, and from one-half of 1 per cent to 5½ per cent for any other railroad company.

b.—Collected with issue of license.

The following statement shows for Portland the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period	License rate.
PORTLAND.		
Ashman.....	1 year.....	\$0.50
Auctioneer.....	1 year.....	2.00
Billiards.....	1 year.....	10.00
Bowling alley.....	1 year.....	10.00
Circus, rate fixed by board of aldermen.....	1 day.....	5.00-100.00
Employment office.....	1 year.....	25.00
Explosives.....	1 year.....	1.00

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Baltimore the entire cost of opening streets is assessed against the benefited property.

For street paving, assessments are levied and collected in ten annual installments each of which is determined as follows: 15 cents per front foot on streets 30 feet wide, or over, from curb to curb; 10 cents per front foot on streets 15 feet to 30 feet wide; and 5 cents per front foot on streets less than 15 feet wide. On streets with railway tracks the railway company is assessed 50 per cent of the cost of paving.

b.—For public services

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license

No business taxes are collected without the issue of a license.

b.—Collected with issue of license.

The following statement shows the kinds of business licensed and the rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BALTIMORE.		
Bacon, selling on streets from wagon.....	1 year.....	\$50.00
Bagatelle, each table.....	1 year.....	10.00
Billiard and pool, each table.....	1 year.....	10.00
Bowling, each alley.....	1 year.....	50.00
Cab.....	1 year.....	3.00
Coal oil.....	1 year.....	1.00
Employment agency.....	1 year.....	25.00
Entertainment.....	1 entertainment.....	1.00
Gasoline stoves, selling of.....	1 year.....	10.00
Hack.....	1 year.....	5.00
Lightering scow.....	1 year.....	2.00
Merchandise (women).....	1 year.....	5.00
Night soil.....	1 year.....	2.50
Package cart.....	1 year.....	1.00
Pawnbroker.....	1 year.....	200.00
Peddler.....	1 year.....	7.00
Pushcart, fruit.....	1 year.....	2.00
Sausage, selling of.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period	License rate
PORTLAND—Continued.		
Junk dealer.....	1 year.....	\$0.50
Merry-go-round.....	1 month.....	6.00
Newsboy.....	1 year.....	.50
Pawnbroker.....	1 year.....	5.00
Shooting gallery.....	1 year.....	5.00
Show, rate fixed by board of aldermen.....	1 day.....	(1)
Skating rink.....	1 year.....	5.00
Special police.....	1 year.....	1.00
Theater.....	1 year.....	25.00
Victualer.....	1 year.....	1.00

¹ Not less than \$1.

3.—GENERAL LICENSE TAXES.

No general license taxes are collected in Portland.

4.—LICENSE TAXES ON DOGS.

Dog license taxes are collected by the state but not by the city of Portland.

MARYLAND.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BALTIMORE—Continued.		
Street car.....	1 year.....	\$5.00
Telegraph, electric light and telephones.....	1 year.....	2.00
Theater and moving picture.....	1 year.....	50.00
Vender, fruits and vegetables:		
Basket.....	1 year.....	2.00
Wagon.....	1 year.....	5.00
Wagon, rate based on number of horses used.....	1 year.....	2.00-12.00

3.—GENERAL LICENSE TAXES.

General license taxes on automobiles and motorcycles are collected in Baltimore. These are levied by the state of Maryland and collected by the state commissioner of motor vehicles. After deducting from the total receipts the expense of his office, 20 per cent of the remainder is paid over to the city of Baltimore, the balance being retained by the state. The kinds, periods, and rates of these license taxes are shown in detail in the statement which follows.

KIND OF LICENSE.	Period.	License rate.
Automobiles:		
With pneumatic tires—		
Private use, 1 to 10 horsepower.....	1 year.....	\$5.00
Additional for each horsepower over 10.....	1 year.....	.50
For hire, 1 to 10 horsepower not operated on fixed schedule.....	1 year.....	10.00
Additional for each horsepower over 10.....	1 year.....	1.00
With solid tires, carrying capacity 1 ton.....	1 year.....	8.00
Additional for each ton over 1.....	1 year.....	6.00
Trailers, each.....	1 year.....	5.00
Dealer, first set of tags.....	1 year.....	20.00
Each additional set.....	1 year.....	10.00
Operator, owner.....	Not limited.....	2.00
Chauffeur.....	1 year.....	3.00
Motorcycles:		
Dealer, first 4 registration tags.....	1 year.....	8.00
Each additional tag.....	1 year.....	2.00
Operator, owner.....	Not limited.....	1.00

4.—LICENSE TAXES ON DOGS.

Annual dog license taxes are imposed at the rate of \$2 each for the first year and \$1 each for renewal.

MASSACHUSETTS.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For certain municipal outlays or public improvements of a permanent character made by the municipalities of Massachusetts, special assessments on real property benefited are levied as follows:

For opening and grading streets: Waltham, one-half of the cost; Lowell and Newton, the total cost; Springfield, usually one-half of the cost; Brookline, usually the total cost; Fitchburg, usually about one-half of the cost of opening streets; Malden, one-third of the cost of opening and improving private ways taken over by the city for new streets.

For paving streets and alleys: Waltham, one-half of the cost; Newton, the total cost; Springfield, usually one-half of the cost; Boston, average, about one-half of the cost; Pittsfield, two-thirds of the cost of paving streets.

For curbs and sidewalks: Quincy, one-third of the cost; Brockton, Chelsea, Everett, Haverhill, Holyoke, Lawrence, and Pittsfield, one-half of the cost; Worcester, three-fourths of the cost; Lowell, the total cost; Boston, average, about one-half of the cost; Cambridge, the cost of the material only; Newton and Waltham, one-half of the cost if not in excess of 1 per cent of the assessed valuation of the abutting property; Lynn, Malden, New Bedford, and Somerville, one-half of the cost of sidewalks; Fall River, for sidewalks, an amount not to exceed 1 per cent of the assessed valuation; Fitchburg, for sidewalks, one-half of the cost, and for curbs, the cost of the material only; Springfield, for sidewalks, the total cost, and for curbs, the cost of the material only.

For street betterments, Worcester, from 50 per cent to 100 per cent of the cost according to the benefits derived. For street betterments, including curbing and the original grading of streets, but not regrading, Somerville, one-half of the adjudged benefits, the assessments usually amounting to more than one-half of the cost, but always less than the total cost.

For sewers: Taunton, one-third of the cost; Brookline, three-fourths of the cost; Everett, 50 cents per front foot; Boston, average, about one-half of the cost, but not exceeding \$4 per running foot; Cambridge, 28 cents per front foot and 5.2 mills additional per square foot to a depth of 100 feet; Fitchburg, from 55 to 83 cents per front foot according to the distance from the sewer, amounting to about one-fifth of the cost; Lawrence, 6.5 mills per square foot to a depth of 100 feet of adjoining lots; Worcester, from a small fraction of the cost in the case of expensive work, to the total cost in the case of inexpensive work, averaging from \$1.25 to \$1.80 per front foot, or about one-half of the cost; Lowell, 1 cent per square foot up to 100 feet depth of adjoining lots, usually amounting, in the case of lateral sewers, to about one-half of the cost; Pittsfield, 23½ per cent of the cost of lateral sewers and of certain trunk sewers; New Bedford, an amount not to exceed three-fourths of the cost, averaging, in the case of trunk sewers, about 15 per cent of the cost, and in the case of lateral sewers, about one-half of the cost. For sewers, Malden, \$1 per front foot, or in lieu thereof, certain specified annual assessments, the property owner having each year the option of discontinuing the annual assessments and paying the single assessment of \$1 per front foot, either in lump sum or in installments, the annual assessments being as follows: For unoccupied land, 5 cents per front foot; for each building not using city water, an amount determined according to the circumstances; and for each single dwelling house using city water, from \$5 to \$15 according to the water rates for the house and 5 cents additional for each front foot exceeding 100 feet.

For lateral sewers: Newton, one-half of the cost; Holyoke, two-thirds of the cost; Chelsea, three-fourths of the cost; Waltham, 99 per cent of the cost; Lynn, the total cost; Quincy, about one-third of the cost; Somerville, usually less than the cost; assessments amounting to the total cost being authorized by law; Salem, 50 cents per front foot; Brockton, average, about 50 cents per linear foot;

Haverhill, assessments per front foot, amounting to about two-thirds of the cost.

b.—For public services.

For current expenses sustained or public services performed by the cities of Massachusetts, special assessments on real property benefited are levied as follows:

For the protection of trees by moth extermination, all cities, the total cost of work done on private property if not in excess of one-half of 1 per cent of the assessed valuation.

For street sprinkling: Quincy, one-half the cost; Brockton, Chelsea, Haverhill, Lawrence, Lowell, Lynn, Malden, Pittsfield, Salem, Somerville, Springfield, Taunton, and Worcester, the total cost; Fall River, 2 cents per front foot; Cambridge, 4 cents per front foot; Newton and Waltham, 3 cents per front foot, amounting to less than the cost; Fitchburg, assessments per front foot varying according to the width of the street and amounting to about two-thirds or three-fourths of the cost.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are levied by Massachusetts cities without the issue of a license.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified:

KIND OF BUSINESS LICENSED.	Period.	License rate.
BOSTON.		
Auctioneer.....	1 year.....	\$2.00
Baseball park.....	1 year.....	100.00
Billiards or pool, each table.....	1 year.....	3.00
Chanfleur.....	1 year.....	.50
Circus.....	1 week.....	1,000.00
Common victualer.....	1 year.....	5.00
Dance hall, rate based on capacity.....	1 year.....	10.00-50.00
.....	1 day.....	2.00
Detective, private.....	1 year.....	10.00
Dog breeder:		
5 dogs or less.....	1 year.....	25.00
More than 5 dogs.....	1 year.....	50.00
Driver of hackney carriage or truck.....	1 year.....	.50
Eggs, breaking and canning.....	1 year.....	1.00
Explosives, keeping, storing, or selling.....	1 year.....	1.00
Firearms, sale of.....	1 year.....	2.00
Hackney carriage.....	1 year.....	1.00
Hand cart.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Innholder.....	1 year.....	5.00
Intelligence office, rate based on class.....	1 year.....	25.00-50.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	2.00
Shop.....	1 year.....	5.00
Killing horses.....	1 year.....	1.00
Manicure or massage.....	1 year.....	1.00
Milk.....	1 year.....	.50
Musician, itinerant.....	1 year.....	1.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	5.00-25.00
Picnic grove.....	1 year.....	5.00
Rending.....	1 year.....	1.00
Sausage manufacturing.....	1 year.....	1.00
Secondhand dealer.....	1 year.....	5.00
Sightseeing automobile, rate based on passenger capacity.....	1 year.....	10.00-50.00
Theater:		
Moving picture.....	1 year.....	75.00
Other.....	1 year.....	100.00
Wild West show.....	1 week.....	500.00

BROCKTON.

Ammunition.....	1 year.....	\$1.00
Auctioneer.....	1 year.....	2.00
Billiards or pool:		
1 table.....	1 year.....	10.00
Each additional table.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BROCKTON—Continued.		
Bowling:		
1 alley.....	1 year.....	\$10.00
Each additional alley.....	1 year.....	5.00
Common victualer.....	1 year.....	2.00
Detective, private.....	1 year.....	10.00
Dry cleaning.....	1 year.....	1.00
Firearms.....	1 year.....	2.00
Garage:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Gasoline:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Hackney.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Innholder.....	1 year.....	2.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	15.00
Shop.....	1 year.....	25.00
Manicure, massage, etc.....	1 year.....	1.00
Milk.....	1 year.....	.50
Moving-picture house or other theater.....	1 year.....	25.00
Municipal market.....	1 year.....	1.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Second-hand dealer.....	1 year.....	2.00
Slaughterhouse.....	1 year.....	1.00
Swill and tallow, collection of.....	1 year.....	1.00
Transporting liquors.....	1 year.....	1.00
Undertaker.....	1 year.....	1.00

BROOKLINE.

Auctioneer.....	1 year.....	\$2.00
Bowling, each alley.....	1 year.....	2.00
Hackney.....	1 year.....	1.00
Intelligence office.....	1 year.....	2.00
Junk.....	1 year.....	2.00
Manicure or massage.....	1 year.....	1.00
Milk dealer.....	1 year.....	.50
Peddler.....	1 year.....	25.00
Pool or billiards, each table.....	1 year.....	2.00
Transporting liquors.....	1 year.....	1.00

CAMBRIDGE.

Auctioneer.....	1 year.....	\$2.00
Automobiles:		
Stand.....	1 year.....	1.00
Truck.....	1 year.....	1.00
Barrels or boxes:		
Collector.....	1 year.....	.50
Dealer.....	1 year.....	5.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Carriage.....	1 year.....	1.00
Carriage stand.....	1 year.....	1.00
Common victualer.....	1 year.....	5.00
Dog breeder:		
5 dogs or less.....	1 year.....	25.00
More than 5 dogs.....	1 year.....	50.00
Driver.....	1 year.....	.50
Entertainment:		
Week day.....	1 entertain- ment.....	1.00
Sunday.....	1 entertain- ment.....	2.00
Furniture store.....	1 year.....	5.00
Gasoline.....	1 year.....	1.00
Guide.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	2.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Job-wagon stand.....	1 year.....	1.00
Junk collector or dealer.....	1 year.....	10.00
Newsboy.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	.50-25.00
Slaughtering.....	1 year.....	1.00
Theater, rate based on size.....	1 year.....	25.00-50.00

CHELSEA.

Auctioneer.....	1 year.....	\$2.00
Billiards and pool.....	1 year.....	10.00
Bowling alleys.....	1 year.....	10.00
Common victualer.....	1 year.....	5.00
Detective, private.....	1 year.....	10.00
Fish curing.....	1 year.....	2.00
Fowls, killing and dressing.....	1 year.....	2.00
Grease collector.....	1 year.....	2.00
Hall.....	1 year.....	10.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHELSEA—Continued.		
Intelligence office.....	1 year.....	\$1.00
Job-wagon stand.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	5.00
Dealer.....	1 year.....	20.00
Lunch wagon.....	1 year.....	300.00
Merry-go-round.....	1 week.....	10.00
Milk dealer.....	1 year.....	.50
Oleomargarine dealer.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Rag shop.....	1 year.....	1.00
Smokehouse.....	1 year.....	2.00
Theater:		
Week days.....	1 year.....	50.00
Sunday.....	1 performance.....	5.00

EVERETT.

Auctioneer.....	1 year.....	\$2.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	5.00
Common victualer.....	1 year.....	5.00
Detective, private.....	1 year.....	10.00
Employment bureau.....	1 year.....	2.00
Junk:		
Collector.....	1 year.....	15.00
Shop.....	1 year.....	35.00
Lunch cart.....	1 year.....	50.00
Milk.....	1 year.....	1.00
Peddler, rate based on kind of goods.....	1 year.....	.50-25.00
Stable.....	1 year.....	1.00
Theater.....	1 year.....	25.00

FALL RIVER.

Auctioneer.....	1 year.....	\$2.00
Bird store.....	1 year.....	1.00
Bowling:		
1 alley.....	1 year.....	5.00
Each additional alley.....	1 year.....	2.00
Circus, rate based on size and kind.....	1 day.....	50.00-100.00
Common victualer.....	1 year.....	5.00
Dance, concert, etc.....	1 year.....	1.00
Detective.....	1 year.....	10.00
Pray.....	1 year.....	1.00
Dynamite.....	1 year.....	1.00
Elevator operator.....	1 year.....	1.00
Exhibition, rate based on size and kind.....	1 day.....	.50-10.00
Firearms.....	1 year.....	1.00
Gasoline.....	1 year.....	1.00
Hackney.....	1 year.....	1.00
Hobbyhorse.....	1 day.....	.50
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Innholder.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Junk collector.....	1 year.....	5.00
Junk or secondhand dealer.....	1 year.....	20.00
Manicure.....	1 year.....	1.00
Milk.....	1 year.....	1.00
Motor boat.....	1 year.....	1.00
Motor omnibus.....	1 year.....	5.00
Night lunch stand.....	1 year.....	75.00
Night soil scavenger.....	1 year.....	5.00
Oleomargarine.....	1 year.....	1.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	1.00-25.00
Pool.....	1 year.....	25.00
Pool:		
1 table.....	1 year.....	15.00
Each additional table.....	1 year.....	3.00
Poultry butcher.....	1 year.....	1.00
Rendering.....	1 year.....	1.00
Sausage manufacturing.....	1 year.....	1.00
Skating rink.....	1 year.....	25.00
Sunday concert.....	1 day.....	3.00-5.00
Theater.....	1 year.....	25.00

FITCHBURG.

Auctioneer.....	1 year.....	\$2.00
Billiards or pool:		
1 table.....	1 year.....	10.00
Each additional table.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	5.00
Circus.....	1 day.....	50.00
Dance, public.....	1 day.....	1.00
Elevator operator:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Entertainment.....	1 day.....	1.00
Garage.....	Not limited.....	1.00
Gasoline.....	Not limited.....	3.00
Hackney carriages:		
1 carriage.....	1 year.....	1.00
Each additional carriage.....	1 year.....	.50
Intelligence office.....	1 year.....	2.00

KIND OF BUSINESS LICENSED	Period	License rate.
FITCHBURG—Continued		
Job wagons:		
1 wagon.....	1 year.....	\$1.00
Each additional wagon.....	1 year.....	.50
Junk:		
Collector.....	1 year.....	5.00
Shop.....	1 year.....	30.00
Manicure or massage.....	1 year.....	1.00
Milk.....	1 year.....	.50
Oleomargarine.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	5.00-25.00
Slaughterhouse.....	1 year.....	1.00
Stable.....	1 year.....	1.00
Sunday concert.....	1 day.....	2.00
Theater.....	1 year.....	50.00
Undertaker.....	1 year.....	1.00
Wrestling match.....	1 day.....	5.00

HAVERHILL.

Amusements.....	1 day.....	\$1.00
Auctioneer.....	1 year.....	2.00
Automobile truck.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	5.00
Common victualer.....	1 year.....	5.00
Firearms.....	1 year.....	2.00
Garage.....	1 year.....	1.00
Gasoline.....	1 year.....	1.00
Hack.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Jitney, per passenger capacity.....	1 year.....	1.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	5.00
Dealer.....	1 year.....	30.00
Milk.....	1 year.....	.50
Night lunch.....	1 year.....	50.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Pool, each table.....	1 year.....	5.00
Secondhand dealer:		
With pawnbroker's license.....	1 year.....	5.00
Without pawnbroker's license.....	1 year.....	50.00
Sight-seeing car.....	1 year.....	5.00
Slaughterhouse.....	1 year.....	1.00
Taxicab.....	1 year.....	5.00
Theater:		
Moving pictures—		
Week days.....	1 year.....	25.00
Sunday.....	1 day.....	7.50
Moving pictures and vaudeville—		
Week days.....	1 year.....	50.00
Sunday.....	1 day.....	15.00

HOLYOKE.

Auctioneer.....	1 year.....	\$2.00
Billiards or pool, each table.....	1 year.....	2.00
Junk dealer.....	1 year.....	25.00
Milk, sale of, from wagon or store.....	1 year.....	.50
Moving-picture house:		
Week days, rate based on size and admission charge.....	1 year.....	25.00-50.00
Sunday.....	1 day.....	2.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	15.00-25.00
Rendering plant.....	1 year.....	1.00
Secondhand dealer.....	1 year.....	2.00
Tar roofer.....	1 year.....	.50
Undertaker.....	1 year.....	.50
Vehicle for conveyance of persons or goods, for hire.....	1 year.....	1.00

LAWRENCE.

Auctioneer.....	1 year.....	\$2.00
Billiards or pool:		
1 table.....	1 year.....	2.00
Each additional table.....	1 year.....	1.00
Bowling:		
1 alley.....	1 year.....	2.00
Each additional alley.....	1 year.....	1.00
Common victualer.....	1 year.....	5.00
Dance hall.....	1 year.....	25.00
Detective, private.....	1 year.....	10.00
Dog breeder.....	1 year.....	25.00
Dram layer:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Elevator operator:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Employment agency.....	1 year.....	2.00
Firearms, sale of.....	1 year.....	1.00
Fireworks.....	1 year.....	.50
Fish, sale of.....	1 year.....	1.00
Fruit or vegetables.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period	License rate.
LAWRENCE—Continued.		
Grease and bones.....	1 month.....	\$1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	2.00
Jitney.....	1 year.....	5.00
Jitney chauffeur.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	25.00
Dealer.....	1 year.....	10.00
Manicure.....	1 year.....	2.00
Milk.....	1 year.....	.50
Oleomargarine.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	1.00-25.00
Secondhand dealer.....	1 year.....	2.00
Skating rink.....	1 year.....	25.00
Slaughtering.....	1 year.....	1.00
Spring water.....	1 year.....	1.25
Theater:		
Week days.....	1 year.....	25.00
Sunday.....	1 performance.....	5.00
Vender, itinerant.....	(1)	(1)

LOWELL.

Auctioneer.....	1 year.....	\$2.00
Billiards or pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	1.00
Carnival, traveling.....	1 week.....	50.00
Each additional week.....		25.00
Circus, rate based on size.....	1 day.....	75.00-100.00
Coffee house.....	1 year.....	5.00
Common victualer.....	1 year.....	5.00
Dance hall, etc., rate fixed by license commission.....	1 year.....	10.00-25.00
Detective, private.....	1 year.....	10.00
Employment agency.....	1 year.....	2.00
Explosives, sale of:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Express wagon.....	1 year.....	1.00
Firearms, sale of.....	1 year.....	10.00
Fish cart.....	1 year.....	10.00
Garage:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Hackney coach.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Junk:		
Collector.....	1 year.....	2.00
Dealer.....	1 year.....	10.00
Lunch wagon.....	1 year.....	50.00
Motor omnibus.....	1 year.....	10.00
Musician, itinerant.....	1 year.....	10.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	10.00-25.00
Secondhand dealer.....	1 year.....	2.00
Theater, rate based on seating capacity.....	1 year.....	25.00-100.00

LYNN.

Auctioneer.....	1 year.....	\$2.00
Baseball ground.....	(2).....	50.00
Bill distributor.....	1 year.....	5.00
Billiards or pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	3.00
Bowling:		
1 alley.....	1 year.....	5.00
Each additional alley.....	1 year.....	3.00
Circus, rate based on number of rings.....	(2).....	75.00-150.00
Common victualer.....	1 year.....	5.00
Dance hall, etc.....	(2).....	15.00-100.00
Detective, private.....	1 year.....	10.00
Elevator operator:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Employment office.....	1 year.....	2.00
Firearms.....	1 year.....	2.00
Garbage.....	1 year.....	.50
Gasoline:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Grease and bones.....	1 month.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Jitney, rate based on passenger capacity.....	1 year.....	15.00-25.00
Junk:		
Collector.....	1 year.....	25.00
Dealer.....	1 year.....	50.00
Manicure.....	1 year.....	.50
Milk.....	1 year.....	.50
Oleomargarine.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Public car from stand.....	1 year.....	1.00
Secondhand dealer.....	1 year.....	n.00
Skating rink, rate based on size.....	1 year.....	50.00-75.00

1 Fixed by city officials.

2 Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LYNN—Continued.		
Slaughterhouse.....	1 year.....	\$1.00
Street musician.....	1 year.....	5.00
Taxicab.....	1 year.....	15.00
Theater or other amusement place, rate based on seating capacity.....	(1).....	50.00-100.00
Transporting liquors.....	1 year.....	1.00

MALDEN.		
Auctioneer.....	1 year.....	\$2.00
Badges.....	1 occasion.....	1.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Blasting.....	Not limited.....	1.00
Carriage, for hire.....	1 year.....	1.00
Distributing advertising matter.....	1 year.....	.50
Fireworks.....	Not limited.....	1.00
Garage.....	Not limited.....	1.00
Gasoline.....	Not limited.....	1.00
Grease.....	1 year.....	2.00
Hall.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Junk dealer.....	1 year.....	15.00
Manicure or massage.....	1 year.....	1.00
Merry-go-round.....	1 week.....	1.00
Milk, sale of, from wagon or store.....	1 year.....	.50
Moving-picture house.....	1 year.....	5.00
Oleomargarine.....	1 year.....	.50
Peddler, rate based on kind of goods.....	1 year.....	6.00-25.00
Show.....	1 day.....	5.00
Transporting liquors.....	1 year.....	1.00

NEW BEDFORD.		
Auctioneer.....	1 year.....	\$2.00
Billiards, pool, or bagatelle:		
1 table.....	1 year.....	10.00
2 tables.....	1 year.....	15.00
Each additional table.....	1 year.....	2.00
Bowling:		
1 alley.....	1 year.....	10.00
2 alleys.....	1 year.....	15.00
Each additional alley.....	1 year.....	2.00
Carrousel, etc.....	1 week.....	3.00
Circus, rate based on size.....	1 day.....	10.00-50.00
Common victualer or innholder.....	1 year.....	5.00
Detective, private.....	1 year.....	10.00
Dog breeder:		
5 dogs or less.....	1 year.....	25.00
More than 5 dogs.....	1 year.....	50.00
Driver, public vehicle.....	1 year.....	1.00
Dry cleaner.....	1 year.....	1.00
Firearms, sale of.....	1 year.....	5.00
Fish, sale of.....	1 year.....	10.00
Garage.....	1 year.....	1.00
Gunpowder dealer.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Junk:		
Collector.....	1 year.....	3.00
Dealer.....	1 year.....	5.00
Manicure.....	1 year.....	1.00
Milk.....	1 year.....	.50
Oleomargarine, sale of.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	10.00-25.00
Petroleum dealer.....	1 year.....	1.00
Sausage manufacturing.....	1 year.....	1.00
Seallops, gathering.....	1 year.....	1.00
Shellfish from polluted waters:		
Storage depot for.....	1 year.....	100.00
Gathering for storage depot.....	1 year.....	10.00
Gathering for bait.....	1 year.....	1.00
Transporting and planting in clean waters.....	1 year.....	10.00
Skating rink.....	1 week.....	3.00
Slaughtering.....	1 year.....	1.00
Special police.....	1 year.....	1.00
Theater.....	1 year.....	20.00
Vehicle, public.....	1 year.....	1.00

NEWTON.		
Amusement park.....	1 year.....	\$10.00
Auctioneer.....	1 year.....	2.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Common victualer.....	1 year.....	2.00
Express wagon:		
1 wagon.....	1 year.....	1.00
Each additional wagon.....	1 year.....	.50
Hackney carriage or taxicab:		
1 vehicle.....	1 year.....	1.00
Each additional vehicle.....	1 year.....	.50
Innholder.....	1 year.....	2.00

(1) Not reported.

KIND OF BUSINESS LICENSED	Period	License rate.
NEWTON—Continued		
Intelligence office.....	1 year.....	\$2.00
Junk collector.....	1 year.....	10.00
Peddler, rate based on kind of goods.....	1 year.....	1.00-25.00
Power boat, public.....	1 year.....	1.00
Secondhand dealer.....	1 year.....	5.00
Transporting liquors.....	1 year.....	1.00

PITTSFIELD.		
Auctioneer.....	1 year.....	\$2.00
Bakery.....	1 year.....	.50
Barber.....	1 year.....	.50
Billiards or pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	3.00
Bowling, each alley.....	1 year.....	5.00
Celebration.....	1 day.....	3.00
Circus.....	1 day.....	(2)
Detective.....	1 year.....	10.00
Express wagon:		
1 wagon.....	1 year.....	1.00
Each additional wagon.....	1 year.....	.50
Firearms.....	1 year.....	1.00
Hackney carriage.....	1 year.....	1.00
Ice cream:		
Manufacturing.....	1 year.....	1.00
Retail.....	1 year.....	1.00
Wagon—		
1 wagon.....	1 year.....	1.00
Each additional wagon.....	1 year.....	.50
Intelligence office.....	1 year.....	2.00
Junk dealer.....	1 year.....	25.00
Each wagon.....	1 year.....	1.00
Livery stable.....	1 year.....	1.00
Manicure or massage.....	1 year.....	1.00
Meat.....	1 year.....	1.00
Merry-go-round.....	1 day.....	1.00
Milk dealer or peddler.....	1 year.....	.50
Motor boat.....	1 year.....	1.00
Oleomargarine.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	5.00-25.00
Pop corn.....	1 year.....	1.00
Rendering.....	1 year.....	2.00
Removal of dead animals.....	1 year.....	1.00
Shooting gallery.....	1 year.....	1.00
Skating rink.....	1 year.....	25.00
Slaughterhouse.....	1 year.....	1.00
Taxicab.....	1 year.....	1.00
Theater or similar amusement place.....	(2)	(2)
Truck:		
1 truck.....	1 year.....	1.00
Each additional truck.....	1 year.....	.50
Waste collector.....	1 year.....	15.00
Wrestling match.....	1 day.....	1.00

QUINCY.		
Auctioneer.....	1 year.....	\$2.00
Bowling, each alley.....	1 year.....	5.00
Common victualer.....	1 year.....	5.00
Dance hall.....	1 year.....	15.00
Employment office.....	1 year.....	2.00
Gasoline:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Hackney.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	10.00
Shop.....	1 year.....	20.00
Milk dealer.....	1 year.....	.50
Moving-picture house.....	1 year.....	15.00-25.00
Peddler, rate based on kind of goods.....	1 year.....	5.00-25.00
Pool, each table.....	1 year.....	5.00

SALEM.		
Auctioneer.....	1 year.....	\$2.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Builder.....	1 year.....	5.00
Common victualer.....	1 year.....	1.00
Drain layer.....	1 year.....	1.00
Gasoline.....	1 year.....	5.00
Hack or passenger automobile.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	1.00
Intelligence office.....	1 year.....	2.00
Jitney, rate based on seating capacity.....	1 year.....	15.00-25.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	5.00
Dealer.....	1 year.....	25.00

(2) Fixed by mayor.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SALEM—Continued.		
Milk, sale of.....	1 year.....	\$.50
Night soil.....	1 year.....	1.00
Oleomargarine.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	3.00-25.00
Soap grease.....	1 month.....	.50

SOMERVILLE.		
Auctioneer.....	1 year.....	\$2.00
Billiards or pool, each table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Common victualer.....	1 year.....	2.00
Detective, private.....	1 year.....	10.00
Drain layer.....	1 year.....	1.00
Driver.....	1 year.....	1.00
Entertainment, public.....	1 entertain-ment.	1.00
Gasoline tank:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Grease collector, each team.....	1 year.....	2.00
Hackney carriage.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Innholder.....	1 year.....	2.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Job-wagon stand.....	1 year.....	1.00
Junk collector.....	1 year.....	10.00
Massage or manicure.....	1 year.....	1.00
Melting and rendering.....	1 year.....	1.00
Milk dealer or peddler.....	1 year.....	.50
Oleomargarine dealer.....	1 year.....	.50
Peddler, rate based on kind of goods.....	1 year.....	1.00-25.00
Secondhand dealer.....	1 year.....	25.00
Slaughterhouse.....	1 year.....	1.00
Street musician.....	1 year.....	.50
Theater or other amusement place.....	1 year.....	45.00
Transporting liquors.....	1 year.....	1.00

SPRINGFIELD.		
Auctioneer.....	1 year.....	\$2.00
Bowling alley.....	1 year.....	2.00
Common victualer.....	1 year.....	5.00
Dance.....	1 night.....	1.00
Dead animals, removal of.....	1 year.....	1.00
Detective, private.....	1 year.....	10.00
Elevator operator:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Exhibition.....	1 day.....	(¹)
Express wagon.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Innholder.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Massage or manicure.....	Not limited.....	1.00
Milk dealer.....	1 year.....	.50
Oleomargarine dealer.....	1 year.....	.50
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Ragpicker.....	1 year.....	3.00
Secondhand dealer.....	1 year.....	2.00
Theater:		
Week days.....	1 year.....	² 50.00-150.00
Sundays.....	1 day.....	² 5.00-25.00

TAUNTON.		
Auctioneer.....	1 year.....	\$2.00
Billiards or pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	2.00
Common victualer.....	1 year.....	5.00
Hackney carriage.....	1 year.....	1.00
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Junk:		
Collector.....	1 year.....	5.00
Dealer.....	1 year.....	2.00

¹ Rate fixed by mayor.² Basis of variation in rates not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TAUNTON—Continued.		
Lunch wagon.....	1 year.....	\$50.00
Milk dealer.....	1 year.....	.50
Motor boat.....	1 year.....	1.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	10.00-25.00
Secondhand dealer.....	1 year.....	2.00

WALTHAM.		
Auctioneer.....	1 year.....	\$2.00
Automobile omnibus.....	1 year.....	1.00
Barge, passenger.....	1 year.....	1.00
Billiards or pool, each table.....	1 year.....	1.00
Bowling, each alley.....	1 year.....	1.00
Common victualer.....	1 year.....	5.00
Dance hall.....	1 year.....	1.00
Fruit dealer.....	1 year.....	5.00
Garage or gasoline.....	1 year.....	2.00
Intelligence office.....	1 year.....	2.00
Job wagon.....	1 year.....	1.00
Junk collector.....	1 year.....	25.00
Milk dealer.....	1 year.....	.50
Motor boat.....	1 year.....	1.00
Peddler, rate based on kind of goods.....	1 year.....	1.00-25.00
Secondhand dealer.....	1 year.....	5.00
Theater, concert hall, or similar amusement place.....	1 year.....	25.00
Transporting liquors.....	1 year.....	1.00
Wrestling.....	1 year.....	1.00

WORCESTER.		
Ammunition and explosives:		
Original license.....	1 year.....	\$1.00
Renewal.....	1 year.....	.50
Auctioneer.....	1 year.....	2.00
Ball game.....	1 season.....	15.00
Bowling alley.....	1 year.....	25.00
Concert.....	1 day.....	1.00
Dance.....	1 day.....	.50
Detective, private.....	1 year.....	10.00
Dog breeder:		
5 dogs or less.....	1 year.....	25.00
More than 5 dogs.....	1 year.....	50.00
Fireworks:		
Retail.....	1 week.....	1.00
Wholesale.....	1 week.....	5.00
Garage or gasoline, or both:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Hack.....	1 year.....	1.00
Hack driver.....	1 year.....	.50
Ice cream, confectionery, soda water, and fruit, sale of, on Sundays.....	1 year.....	5.00
Intelligence office.....	1 year.....	10.00
Itinerant musician.....	1 year.....	1.00
Job wagon.....	1 year.....	1.00
Junk dealer.....	1 year.....	10.00
Lecture.....	1 day.....	.50
Lunch wagon.....	1 year.....	100.00
Merry-go-round.....	1 season.....	25.00
Pawnbroker.....	1 year.....	50.00
Peddler, rate based on kind of goods.....	1 year.....	5.00-25.00
Petroleum:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Pool or billiards.....	1 year.....	20.00
Rag collector.....	1 year.....	2.00
Roller skating.....	1 day.....	.50
Signs.....	Not limited.....	1.00
Slaughter of cattle.....	1 year.....	1.00
Steamboat.....	1 season.....	1.00
Theater.....	1 day.....	1.00

3.—GENERAL LICENSE TAXES.

No general license taxes are imposed by Massachusetts cities.

4.—LICENSE TAXES ON DOGS.

Annual license taxes on dogs are levied by cities of Massachusetts, as follows: Boston and Chelsea, males \$2, and females \$5; Worcester, males and females \$1.

MICHIGAN.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Of Michigan's eight cities of 30,000 inhabitants and over, Grand Rapids, Jackson, Kalamazoo, and Saginaw levy the entire cost of street opening upon the benefited property as special assessments; Detroit levies assessments for 85 per cent and Flint for 75 per cent of the costs for the same purpose. Grand Rapids, Kalamazoo, Lansing, and Saginaw assess against the benefited property the full cost and Flint 75 per cent of the cost of grading streets.

All cities of Michigan levy upon benefited property for paving streets and alleys; Detroit, Flint, Grand Rapids, Jackson, Kalamazoo, and Saginaw assessing the entire cost, Bay City 70 per cent, and Lansing 66⅔ per cent of the cost.

Bay City assesses 70 per cent of the cost of paving alleys, laying sidewalks, and setting curbs; the other cities assess the entire cost against benefited property.

Bay City and Grand Rapids levy against the property owners 100 per cent, Flint 75 per cent, and Lansing 83⅓ per cent of the costs of trunk sewers, and Saginaw assesses for such sewers the estimated cost of a 12-inch lateral.

All the Michigan cities reported levy special assessments for building lateral sewers ranging from 75 per cent of the cost to the entire amount. Flint taxes the property owner 75 per cent and Lansing 83⅓ per cent of the costs. The other cities levy a special assessment for the entire cost of the construction of lateral sewers.

b.—For public services.

No special assessments for public services are levied except that in Flint the cost of making water and sewer connections is charged to the property owner and collected as special assessment taxes.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of license in Michigan.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BAY CITY.		
Animals on street, exhibition.....	1 day.....	\$2.00
Auctioneer.....	1 day.....	15.00
Building mover.....	1 year.....	10.00
Carnival, street.....	1 week.....	100.00
Circus, rate based on admission charge.....	1 day.....	25.00-100.00
	Each additional day.....	12.00-75.00
Concert, under canvas.....	1 week.....	30.00
	1 day.....	10.00
Dog and pony show.....	1 day.....	10.00
	Each additional day.....	5.00
Dray, public:		
1-horse.....	1 year.....	2.50
2-horse.....	1 year.....	5.00
Exhibition, not otherwise licensed.....	1 day.....	125.00-100.00
Hawker or peddler.....	6 months.....	10.00
	1 day.....	1.00
Huckster.....	1 year.....	20.00
Junk shop.....	1 year.....	3.00
Medicine vender.....	1 week.....	50.00
	1 day.....	10.00
Milk.....	1 year.....	1.00
Panorama, etc.....	1 week.....	10.00
	1 day.....	2.00
Plumber.....	1 year.....	5.00
Sample distributor, medicine or merchandise:		
1 person with vehicle.....	1 day.....	3.00
	Each additional day.....	1.00
Each additional person.....	1 day.....	1.00
	Each additional day.....	.50
Each person on foot.....	1 day.....	1.00
	Each additional day.....	.50

¹ At the discretion of the mayor.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BAY CITY—Continued.		
Street vender.....	1 day.....	\$10.00
Striking machine, lung tester, etc.....	1 week.....	5.00
	1 day.....	1.00
Trader, transient.....	1 day.....	10.00
Vehicle for hire, rate based on number of horses.....	1 year.....	2.50-5.00
Whirligig, etc.....	1 week.....	3.00
	1 day.....	1.00
Trader, transient.....	1 day.....	10.00
Vehicle for hire, rate based on number of horses.....	1 year.....	2.50-5.00
Whirligig, etc.....	1 week.....	3.00
	1 day.....	1.00
DETROIT.		
Auctioneer.....	1 year.....	\$10.00
Baker.....	1 year.....	5.50
Billiards or pool, each table.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	5.00
Cement block, manufacturer.....	1 year.....	2.00
Cigarette dealer.....	1 year.....	1.00
Circus, admission 35 cents and over.....	1 day.....	150.00
	Each additional day.....	100.00
Concert.....	1 day.....	10.00
	Each additional day.....	5.00
Dance hall.....	1 year.....	20.00
Detective, private.....	1 year.....	50.00
Driving cattle.....	1 year.....	1.00
Engineer:		
First and second class.....	1 year.....	3.00
Third and fourth class.....	1 year.....	2.00
Entertainment, not otherwise licensed.....	1 day.....	5.00
	Each additional day.....	1.00
Ferryboat:		
Detroit-Canada.....	1 year.....	250.00
Belle Isle.....	1 year.....	150.00
Fireman or boiler operator.....	1 year.....	2.00
Hand organ.....	1 year.....	5.00
Ice wagon.....	1 year.....	2.00
Inflammable liquids, use, sale, or storage:		
Druggist or other retail dealer.....	1 year.....	1.00
Dry cleaner.....	1 year.....	10.00
Garage, public—		
Unlimited size.....	1 year.....	10.00
With 2,000 square feet of floor space or less.....	1 year.....	5.00
Gasoline, retail, each service pump.....	1 year.....	10.00
Gasoline tank, rate based on capacity.....	1 year.....	1.00-3.00
Jobber.....	1 year.....	25.00
Manufacturer.....	1 year.....	10.00
Motion-picture films, storage.....	1 year.....	10.00
Motor vehicle, repair shop.....	1 year.....	5.00
Paint and oil, dealer or painter.....	1 year.....	2.00
Spotter.....	1 year.....	5.00
Junk:		
Dealer.....	1 year.....	1.00
Shop.....	1 year.....	5.00
Launch.....	1 year.....	10.00
Loans, mortgage, or salary.....	1 year.....	200.00
Lodging house.....	1 year.....	10.00
Lunch wagon, night.....	1 year.....	50.00
Meat:		
Shop.....	1 year.....	.50
Peddler.....	1 year.....	40.00
Merry-go-round.....	1 year.....	25.00
Milk:		
Wagon.....	1 year.....	2.00
Store or depot.....	1 year.....	1.00
Moving pictures.....	1 year.....	25.00
Museum.....	1 year.....	50.00
Nickelodeon.....	1 year.....	50.00
Observation stand.....	1 year.....	100.00
Pawnbroker.....	1 year.....	200.00
Peddler:		
Cart, hand or 1-horse.....	1 year.....	10.00
2-horse.....	1 year.....	20.00
Foot.....	1 year.....	1.00
Ice-cream.....	1 year.....	20.00
Stand in street, or wagon.....	1 year.....	5.00
Phonographic exhibit.....	1 year.....	50.00
Pool room, each table.....	1 year.....	5.00
Porter or runner.....	1 year.....	5.00
Produce dealer.....	1 year.....	100.00
Rendering.....	1 year.....	2.00
Restaurant.....	1 year.....	1.00
Roller coaster.....	1 year.....	50.00
Secondhand store.....	1 year.....	200.00
Shooting gallery.....	1 year.....	25.00
Show and menagerie, combined.....	1 day.....	300.00
	Each additional day.....	150.00
Slaughterhouse.....	1 year.....	2.00
Street band.....	1 year.....	5.00
Taxicab.....	1 year.....	5.00
Taxicab driver.....	1 year.....	1.00
Theater.....	1 year.....	100.00
Novelty.....	1 year.....	25.00
Penny exhibit.....	1 year.....	1.00
Ticket broker.....	1 year.....	25.00
Track.....	1 year.....	1.00

SPECIFIED SOURCES OF REVENUE—MICHIGAN.

KIND OF BUSINESS LICENSED.	Period.	License rate.
DETROIT—Continued.		
Undertaker.....	1 year.....	\$5.00
Vehicle driver:		
Nonresident.....	1 year.....	100.00
Resident.....	1 year.....	1.00
Vehicles, horse-drawn:		
Dirt wagon.....	1 year.....	.50
Dray, express wagon, manure wagon, or furniture van.....	1 year.....	1.00
Passenger.....	1 year.....	5.00
Vender, itinerant.....	1 year.....	100.00
Zoo garden.....	1 year.....	25.00

FLINT.		
Billposter or bill distributor.....	1 year.....	\$25.00
Circus:		
With menagerie.....	1 day.....	150.00
Without menagerie.....	1 day.....	100.00
Side show, each.....	1 day.....	10.00
Drayman or expressman:		
With 1 horse.....	1 year.....	1.00
With 2 horses.....	1 year.....	1.50
Express, for delivering liquors.....	1 year.....	100.00
Hack.....	1 year.....	10.00
Ice cream, pop corn, chewing gum, candy, peanuts, fruits, lemonade, etc.:		
From stand.....	1 year.....	8.00
.....	6 months.....	5.00
.....	3 months.....	4.00
.....	1 month.....	3.00
.....	1 week.....	2.00
.....	1 day.....	1.00
From wagon.....	1 year.....	8.00
.....	6 months.....	5.00
Jitney bus, driver:		
With 5-passenger car.....	1 year.....	50.00
Each additional passenger capacity.....	1 year.....	10.00
Junk:		
Dealer.....	1 year.....	100.00
Peddler.....	1 day.....	5.00
Menagerie, without circus.....	1 day.....	50.00
Merry-go-round, Ferris wheel, or scenic railway, 30-day limit.....	1 day.....	3.00
.....	Each additional day.....	1.00
Milk:		
Wagon.....	1 year.....	5.00
Store.....	1 year.....	1.00
Museum, or exhibition of natural or artificial curiosities, 10-day limit.....	1 day.....	5.00
.....	Each additional day.....	1.00
Pawnbroker.....	1 year.....	50.00
Peddler or hawkler:		
Foot, each day up to the sixth.....	1 day.....	3.00
.....	Each additional day.....	2.00
.....	1 day.....	5.00
.....	Each additional day.....	3.00
Vehicle, each day up to sixth.....	1 day.....	5.00
.....	Each additional day.....	3.00
Plumber:		
Journeyman.....	1 year.....	0.50
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	1.00
Shooting gallery.....	1 year.....	10.00
Show, trained animal or other, under canvas.....	1 day.....	25.00
Skating rink.....	1 year.....	25.00
Taxicab.....	1 year.....	25.00
Theater, opera house, moving picture, etc., rate based on seating capacity.....	1 year.....	50.00-150.00
Transient trader, selling at auction.....	1 day.....	15.00
Vaudeville, penny arcade, picture machine, or photographic amusement.....	1 year.....	10.00

GRAND RAPIDS.		
Architect.....	1 year.....	\$5.00
Auctioneer.....	1 year.....	100.00
Auto or taxicab, service from street stand.....	1 year.....	5.00
Badges and pennants.....	1 month.....	10.00
.....	1 week.....	3.00
.....	1 day.....	1.00
Baked goods, retail:		
From basket.....	1 year.....	1.00
From handcart.....	1 year.....	3.00
From wagon.....	1 year.....	5.00
Balloons, toy.....	1 week.....	5.00
.....	1 day.....	1.00
Batteries, electric.....	1 week.....	5.00
Billiards, pool, pigeonhole, or Manhattan, each table.....	1 year.....	10.00
Billposting or painted signboard business, all or either.....	1 year.....	100.00
.....	1 month.....	5.00
.....	1 day.....	1.00
Birds.....	1 year.....	25.00
Book agent, except magazines and periodicals.....	1 week.....	5.00
.....	1 year.....	10.00
Bowling or box hall, each bed.....	1 month.....	10.00
Bric-a-brac and statuary.....	1 week.....	5.00
.....	1 day.....	1.00

1 May be prorated; minimum, \$25.

2 May be prorated; minimum, \$5.

KIND OF BUSINESS LICENSED.	Period.	License rate.
GRAND RAPIDS—Continued.		
Brooms.....	1 year.....	\$5.00
.....	1 month.....	1.00
Building mover.....	1 year.....	50.00
Card writer.....	1 month.....	10.00
.....	1 week.....	5.00
Cement block manufacturer.....	1 year.....	10.00
Cement (mending), paste, or polish, all or either.....	1 month.....	5.00
.....	1 week.....	2.00
.....	1 day.....	1.00
Chameleon.....	1 week.....	3.00
.....	1 day.....	1.00
Chauffeur or driver of motor bus.....	1 year.....	0.50
Cigars.....	1 week.....	10.00
.....	1 day.....	3.00
Circus, menagerie, museum, panorama, or show, rate based on admission charge.....	1 day.....	30.00-125.00
Clothing, overcoats, suits, raincoats, dress goods, shirt-waist patterns, shawls, silk goods, kimonos, underwear, table linen, napkins, laces, embroideries, cloth, cashmere, draperies, rugs, or lace curtains, all or any.....	1 week.....	15.00
.....	1 day.....	5.00
Coat hangers.....	1 year.....	10.00
.....	1 month.....	3.00
.....	1 day.....	1.00
Cutlery and razors.....	1 month.....	10.00
.....	1 week.....	5.00
.....	1 day.....	2.00
Detective agency, 8 employees or less.....	1 year.....	25.00
Each additional employee.....	1 year.....	10.00
Dry goods, not otherwise licensed, from satchel or pack.....	1 year.....	60.00
.....	1 month.....	10.00
.....	1 month.....	5.00
.....	1 week.....	3.00
.....	1 day.....	1.00
Dyehouse or dry-cleaning establishment.....	1 year.....	10.00
Eatables, not otherwise licensed.....	1 year.....	30.00
.....	1 month.....	5.00
Entertainment, exhibition, concert, public match or contest, in tent or building.....	1 week.....	25.00
.....	1 day.....	10.00
Explosives, except fireworks, kept or stored in building.....	1 year.....	30.00
Farm produce and string butcher, wholesale.....	1 year.....	5.00
Feather renovator.....	1 year.....	10.00
Fish:		
From handcart or basket.....	1 year.....	5.00
From wagon.....	1 year.....	8.00
Fish market.....	1 year.....	8.00
Flowers and plants, except huckster, each wagon.....	1 year.....	3.00
Furs, fur coats, fur rugs.....	1 week.....	25.00
.....	1 day.....	5.00
.....	1 year.....	10.00
Garage, public.....	1 year.....	100.00
Gasoline, naphtha, and oil:		
General dealer.....	1 year.....	5.00
Retail, each wagon.....	1 year.....	10.00
Wholesale, each wagon.....	1 year.....	5.00
Gum.....	1 month.....	5.00
.....	1 week.....	2.00
.....	1 month.....	10.00
Hair goods.....	1 year.....	10.00-50.00
Hotel, rate based on charge per day.....	1 year.....	
Huckster, butter, eggs, fruit and vegetables, flowers and plants:		
From handcart or basket.....	1 year.....	15.00
.....	1 month.....	5.00
From wagon.....	1 year.....	30.00
.....	1 year.....	10.00
Ice cream manufacturer:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	10.00
Ice cream, soft drinks, peanuts, pop corn, crispetta, or candy, all or any:		
From basket.....	1 year.....	15.00
.....	1 month.....	3.00
.....	1 day.....	1.00
From stand, cart, or wagon.....	1 year.....	30.00
.....	1 month.....	5.00
.....	1 day.....	1.00
Jewelry, not otherwise licensed.....	1 year.....	200.00
.....	1 month.....	25.00
.....	1 week.....	10.00
.....	1 day.....	5.00
Junk:		
Collector, with wagon, sack, or cart.....	1 year.....	5.00
Dealer, with yard or building.....	1 year.....	25.00
Kitchen utensil, rate based on selling price.....	1 month.....	5.00-10.00
Loan agency.....	1 year.....	50.00
Lodging or rooming house.....	1 year.....	10.00
Lunch room, counter, or stand.....	1 year.....	5.00
.....	1 day.....	1.00
Lunch wagon, night.....	1 month.....	10.00
Market, other than city market, for hay, wood, or straw.....	1 year.....	75.00
Meat:		
Dealer, string butcher.....	1 year.....	5.00
Same, packing-house agency or meat boxes, wholesale.....	1 year.....	25.00
Market, retail.....	1 year.....	5.00
Wagon.....	1 year.....	15.00
Medicine, salve, or ointment, sale of:		
On foot.....	1 month.....	5.00
.....	1 day.....	1.00
From stand or wagon.....	1 month.....	25.00
.....	1 week.....	10.00
.....	1 day.....	2.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
GRAND RAPIDS—Continued.		
Medicine, salve or ointment, sale of—Continued.		
With show or entertainment.....	1 month.....	\$50.00
	1 week.....	20.00
	1 day.....	5.00
Medicine samples.....	1 day.....	1.00
Merry-go-round or carousel.....	1 month.....	25.00
	1 week.....	10.00
Milk, cream, or buttermilk, sale of:		
From can carried by hand or from house.....	1 year.....	1.00
From handcart.....	1 year.....	2.00
From dairy, creamery, milk depot, or wagon.....	1 year.....	5.00
Motion-picture show or vaudeville.....	1 month.....	150.00
	1 month.....	15.00
Motor or jitney bus, each passenger capacity.....	1 year.....	13.50
Museum, not connected with circus.....	1 year.....	150.00
	1 month.....	50.00
	1 week.....	15.00
Music, sheet.....	1 month.....	10.00
Musical machine, automatic, except 88-note piano player.....	1 year.....	3.00
Novelties.....	1 week.....	5.00
	1 day.....	1.00
Optical goods.....	1 year.....	50.00
	1 month.....	10.00
	1 week.....	5.00
	1 day.....	2.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
On foot.....	1 year.....	25.00
	1 month.....	5.00
	1 day.....	1.00
From wagon.....	1 year.....	50.00
	1 month.....	10.00
	1 week.....	5.00
	1 day.....	2.00
Pens and pencils.....	1 month.....	1.00
Perfume.....	1 year.....	25.00
	1 month.....	5.00
	1 day.....	1.00
Photographer on public highway, each.....	1 week.....	5.00
	1 day.....	1.00
Phrenologist.....	1 year.....	100.00
	1 week.....	10.00
Picture machine, automatic.....	1 year.....	3.00
Player piano, automatic, 88-note.....	1 year.....	5.00
Restaurant or eating house.....	1 year.....	5.00
	1 day.....	1.00
Rink, roller.....	1 year.....	100.00
Runner.....	1 year.....	15.00
Scales, hay.....	1 year.....	2.00
Secondhand dealer.....	1 year.....	25.00
Shoe-shining stand.....	1 year.....	5.00
Shooting gallery.....	1 year.....	200.00
	1 week.....	10.00
Sign tacking.....	1 year.....	25.00
Slot machine, automatic, each.....	1 year.....	3.00
Slot machines, automatic, grouped in tent or building.....	1 year.....	75.00
	1 week.....	10.00
Soap.....	1 year.....	20.00
	1 month.....	3.00
	1 day.....	1.00
Stand, not otherwise licensed.....	1 year.....	50.00
	1 month.....	10.00
	1 week.....	5.00
	1 day.....	1.00
Stationery.....	1 month.....	5.00
	1 day.....	1.00
Theater, rate based on seating capacity.....	1 year.....	100.00-150.00
Transient trader.....	1 day.....	5.00
Umbrellas.....	1 week.....	5.00
	1 day.....	1.00
Vacuum or compressed-air cleaner on wagon.....	1 year.....	10.00
Vehicles, horse-drawn:		
Dray, express wagon, or hack.....	1 year.....	2.50
Express, nonresident.....	1 year.....	25.50

JACKSON.

Auctioneer.....	1 year.....	\$10.00
Billiards or pool, each table.....	1 year.....	2.50
Bill posting or bill distributing, each.....	1 year.....	15.00
Bill posting, tacking or distributing bills or samples, etc.....	1 year.....	25.00
Bowling or box ball, each alley.....	1 year.....	2.50
Circus or show, transient, rate based on admission charge:		
With extra charge for reserved seats.....	1 day.....	60.00-175.00
Each additional day.....	1 day.....	12.00-35.00
Without extra charge for reserved seats.....	1 day.....	35.00-100.00
Each additional day.....	1 day.....	7.00-20.00
Drain layer.....	1 year.....	10.00
Electrical contractor.....	1 year.....	12.00
Farm produce, etc., subselling at retail:		
In public place, from door to door, etc.....	1 year.....	50.00
	1 month.....	10.00
	1 day.....	1.00
If orders are taken to be filled later from temporary stand, railroad car, etc.....	1 year.....	50.00
	1 week.....	10.00
	1 day.....	2.00
Garbage collector, if for hire.....	1 year.....	50.00
If not for hire.....	1 year.....	1.00

1 Maximum, \$50.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JACKSON—Continued.		
Gasoline, filling station.....	1 year.....	\$12.00
House mover.....	1 year.....	5.00
Jitney, rate based on seating capacity.....	1 year.....	12.00-24.00
Junk shop or dealer.....	1 year.....	5.00
	1 month.....	1.00
Merchant, transient.....	1 day.....	15.00
Milk and cream:		
Wagon.....	1 year.....	10.00
Store.....	1 year.....	1.00
Money lender.....	1 year.....	50.00
Patent-medicine show.....	1 day.....	25.00
Pawnbroker and loan agent.....	1 year.....	50.00
Peddler, merchandise, other than farm produce.....	1 year.....	50.00
	1 month.....	12.00
	1 week.....	5.00
	1 day.....	1.00
Plumber.....	1 year.....	10.00
Pop corn stand.....	1 year.....	150.00
Scales, public.....	1 year.....	50.00
Scavenger.....	1 year.....	5.00
Shooting gallery.....	1 year.....	25.00
	1 month.....	5.00
	1 day.....	1.00
Skating rink, roller.....	1 year.....	25.00
	1 month.....	5.00
	1 day.....	1.00
Theater, or moving-picture show, rate based on seating capacity.....	1 year.....	25.00-75.00
Vehicle, horse or motor drawn, except jitney.....	1 year.....	5.00

KALAMAZOO.

Auctioneer.....	1 year.....	\$25.00
Bill distributor.....	1 year.....	8.00
Billiards or pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	20.00
Bowling alley.....	1 year.....	10.00
Circus.....	1 day.....	150.00
Dray:		
Horse-drawn, for hire.....	1 year.....	3.00
Motor, for hire.....	1 year.....	6.00
Garbage collector.....	1 year.....	10.00
Hack.....	1 year.....	4.00
Huckster.....	1 year.....	20.00
Hotel.....	1 year.....	2.00
Junk dealer.....	1 year.....	5.00
Meat and fish.....	1 year.....	2.00
Merchant, itinerant, limit 30 days.....	1 day.....	15.00
Merry-go-round.....	1 year.....	20.00
Milk:		
Dealer.....	1 year.....	5.00
Peddler.....	1 year.....	2.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	5.00
Restaurant.....	1 year.....	2.00
Scavenger.....	1 year.....	5.00
Shooting gallery.....	1 year.....	20.00
Show, rate based on admission charge.....	1 day.....	50.00-100.00
Taxi.....	1 year.....	6.00
Theater.....	1 year.....	50.00

LANSING.

Auctioneer.....	1 year.....	\$25.00
	1 day.....	10.00
Each additional day.....		3.00
Billiards and pool:		
1 table.....	1 year.....	3.00
Each additional table.....	1 year.....	1.00
Canvassing.....	1 year.....	20.00
	1 day.....	2.00
Carnival.....	1 week.....	500.00
	1 day.....	100.00
Chauffeur.....	1 year.....	1.00
Chimney sweep.....	1 year.....	5.00
Circus, menagerie, or combined show, including concert or 1 side show:		
Admission over 25 cents.....	1 day.....	200.00
2 days.....		350.00
Show or exhibition not otherwise specified.....	1 day.....	100.00
2 days.....		175.00
Admission 25 cents.....	1 day.....	50.00
2 days.....		85.00
Additional for each concert or side show.....	1 day.....	5.00
Admission less than 25 cents.....	1 day.....	25.00
2 days.....		37.00
Additional for each concert or side show.....	1 day.....	4.00
Concert under canvas, not connected with circus or menagerie.....	1 week.....	30.00
	1 day.....	10.00
Drain layer.....	1 year.....	5.00
Dray, rate based on number of horses used.....	1 year.....	1.00-5.00
Electrician.....	1 year.....	25.00
Exhibition:		
Panorama, diorama, statuary, paintings, etc.....	1 year.....	20.00
	1 week.....	10.00
	1 day.....	2.00
Animals, on streets.....	1 day.....	2.00
Huckster.....	1 year.....	3.00
Jitney, each passenger capacity.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
LANSING—Continued.		
Junk dealer.....	1 year.....	\$1.00
Meat.....	1 year.....	1.00
Medicine vender, with music.....	1 week.....	75.00
.....	1 day.....	15.00
Merchant, transient.....	1 day.....	25.00
Milk, bought for resale.....	1 year.....	1.00
Moving pictures in vandette, arcade, or auditorium.....	1 year.....	25.00
.....	1 week.....	3.00
.....	1 day.....	1.00
Pawnbroker or money lender.....	1 year.....	50.00
Peddler, on foot.....	1 year.....	15.00
.....	1 day.....	2.00
Plumber.....	1 year.....	5.00
Secondhand store.....	1 year.....	5.00
Taxis and hacks, rate based on number used.....	1 year.....	2.00-10.00
Telescope, lung tester, striking machine, etc.....	1 day.....	3.00
Theater.....	1 year.....	50.00
Vender.....	1 year.....	25.00
Whirligig or sea wave, operating.....	1 week.....	33.00
.....	1 day.....	10.00

SAGINAW.

Auctioneer.....	1 year.....	\$25.00
Badges and souvenirs.....	1 year.....	2.00
Balloons, toy, etc.....	1 day.....	2.00
Boxing, sparring, or wrestling.....	1 exhibition.....	3.00
Carnival.....	1 week.....	62.50
Chauffeur.....	1 year.....	1.00
Circus, rate based on admission charge.....	1 day.....	50.00-100.00
Dray:		
Single, including motor vehicle up to 20 horse-power.....	1 year.....	3.00
Double.....	1 year.....	5.00
Electrician.....	1 year.....	1.00
Employment agency.....	1 year.....	10.00
Engineer, stationary:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	1.00
Exhibition, stationary, pictures, or freaks, etc.....	1 week.....	10.00
Ferris wheel.....	1 week.....	3.00
.....	1 day.....	1.00
Fireman, stationary:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	1.00
Grocer.....	1 year.....	1.00
Hand organ, unless operator is blind or crippled.....	1 month.....	5.00
House mover.....	1 year.....	15.00
Huckster:		
1 horse or 1 man.....	1 year.....	25.00
Each additional horse or man.....	1 year.....	5.00
Ice cream:		
Cart.....	1 year.....	1.50
Wagon.....	1 year.....	3.00
Lung tester.....	1 year.....	1.00
Meat:		
Wholesale.....	1 year.....	5.00
Retail.....	1 year.....	1.00
Merry-go-round.....	1 week.....	3.00
.....	1 day.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SAGINAW—Continued.		
Milk dealer.....	1 year.....	\$2.00
Money lender.....	1 year.....	50.00
Moving pictures.....	1 year.....	15.00
Peddling:		
Clothes.....	1 year.....	25.00
.....	1 day.....	3.00
Dry goods.....	1 year.....	25.00
.....	1 day.....	3.00
Fruits and vegetables, pushcart.....	1 year.....	20.00
Furs.....	1 year.....	100.00
.....	1 day.....	5.00
Merchandise on street.....	1 day.....	2.00
Picture frames or spectacles.....	1 year.....	15.00
.....	1 month.....	2.50
Toys, etc.....	1 month.....	2.50
Plumber.....	1 year.....	5.00
Pop corn and peanuts.....	1 year.....	1.00
Rag babies.....	1 day.....	2.00
Restaurant.....	1 year.....	1.00
Ring throwing.....	1 day.....	1.00
Scissors grinder.....	1 year.....	10.00
.....	1 month.....	1.00
Shooting gallery.....	1 year.....	15.00
Solicitor:		
For merchandise, not specifically mentioned.....	1 year.....	50.00
.....	1 month.....	20.00
.....	1 week.....	10.00
.....	1 day.....	3.00
Picture enlargement.....	1 month.....	5.00
Striking machine.....	1 year.....	1.00
Theater, regular or vaudeville.....	1 year.....	50.00
Umbrella mender.....	1 year.....	10.00
.....	1 month.....	1.00
Vehicle, public.....	1 year.....	5.00
Vending machine.....	1 year.....	5.00
Wienerwurst or hamburger, wagon.....	1 year.....	1.00

3.—GENERAL BUSINESS TAXES.

Grand Rapids collects a temporary automobile license tax of \$1 for each automobile, good for 10 days, which is presumed to be about the length of time required to secure a state license. When a state license is secured this tax is refunded.

Kalamazoo taxes bicycles 50 cents each per year. No other Michigan city reported general license taxes.

4.—LICENSE TAXES ON DOGS.

Dog license taxes are collected by the different cities at the following rates, each, per year:

Bay City, Detroit, and Saginaw, males \$1, and females \$2; Grand Rapids, Jackson, and Lansing, males \$1, and females \$3; Flint, males, \$1.50 and females \$3; Kalamazoo, males \$2, and females \$5.

MINNESOTA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The entire cost of opening, grading, and paving streets, setting curbs, constructing sidewalks and paving alleys is assessed against the benefited property in each of the three cities having a population of over 30,000. The entire cost of trunk and lateral sewers in Duluth and St. Paul, and of lateral sewers in Minneapolis, if the amount does not exceed \$1.50 per front foot, is assessed against the benefited property. The cost of water main extensions, provided the cost does not exceed 90 cents per front foot in Minneapolis and \$1 in St. Paul, is assessed against the benefited property. In Duluth 8 per cent of the cost of the extension of both water and gas mains is assessed against the benefited property annually for a period not exceeding 15 years, but such assessments are deemed to have been fully paid whenever the gross receipts from rates in any year shall equal or exceed, for water, one-half the cost and, for gas, one-third of the cost of such extensions. In Minneapolis the cost of park improvements is assessed against the benefited property and the cost of parkways in streets against the abutting property.

b.—For public services.

The cost of sprinkling streets is assessed against the benefited property in each of the three cities reported in Minnesota.

The cost of repairing sidewalks, oiling parkways, and planting trees along parkways in Minneapolis, and of trimming trees and cutting grass in St. Paul is assessed against the benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In each city the state collects on the gross premiums of foreign fire insurance companies a tax of 2 per cent which is paid into the firemen's relief fund of the city in which collected.

A tax of 5 per cent in St. Paul is levied on the gross earnings of trust companies and of public-service corporations other than street railways.

In Minneapolis there is levied a tax of one-fourth of 1 mill on each bushel of wheat and flaxseed and one-eighth of 1 mill per bushel on all other grain received or handled in elevators.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
DULUTH.		
Auction.....	1 month.....	\$100.00
Auctioneer.....	1 year.....	150.00
Billiards or pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	100.00
Bowling, each alley.....	1 year.....	5.00
Canvasser.....	1 week.....	2.00
	1 day.....	1.00
Cigarettes.....	1 year.....	25.00
Circus, rate based on number of carts.....	1 day.....	25.00-250.00
	Each additional day.....	12.50-125.00
Dance hall.....	1 year.....	50.00
Dray, rate based on number of horses.....	1 year.....	2.00-4.00
Employment office:		
Men.....	1 year.....	100.00
Women.....	1 year.....	75.00
Combined.....	1 year.....	150.00
Firearms, sale of.....	1 year.....	5.00
Garbage collector.....	1 year.....	5.00
Hack.....	1 year.....	5.00
Hawker.....	1 day.....	10.00
House mover.....	1 year.....	10.00
Hotel.....	1 year.....	5.00
Hotel runner.....	1 year.....	150.00
jitney and taxi, per passenger capacity.....	1 year.....	1.50
Junk collector.....	1 year.....	2.00
Loan office.....	1 year.....	25.00
Meat peddler.....	1 year.....	10.00
Merry-go-round.....	6 months.....	50.00
	1 month.....	25.00
	1 week.....	10.00
Moving-picture operator.....	1 year.....	1.00
Moving-picture and playgame concerts.....	1 year.....	50.00
	6 months.....	35.00
	1 month.....	30.00
	1 day.....	5.00
Pawnbroker.....	1 year.....	125.00
Peddler:		
Foot.....	1 year.....	60.00
Push cart.....	1 year.....	60.00
1 horse.....	1 year.....	60.00
2 horses.....	1 year.....	90.00
Plumber.....	1 year.....	5.00
Scavenger.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery.....	1 year.....	75.00
	1 month.....	10.00
Skating rink.....	1 year.....	50.00
Transient merchant.....	1 day.....	10.00

MINNEAPOLIS.

Athletic association.....	1 year.....	\$125.00
Auctioneer.....	1 year.....	100.00
Baseball, automatic.....	1 year.....	25.00
Billiards or pool, each table.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	5.00
Cigarettes.....	2 years.....	25.00
Circus.....	1 day.....	600.00
	2 days.....	900.00
Dance hall.....	1 year.....	24.00
Dry cleaner.....	1 year.....	15.00
Employment agency.....	1 year.....	100.00
Express, rate based on number of horses.....	1 year.....	.50-1.00
Hack:		
Auto.....	1 year.....	15.00
2-horse.....	1 year.....	5.00
Hospital.....	1 year.....	10.00
Hotel.....	1 year.....	5.00
Hotel runner.....	1 year.....	200.00
jitney.....	1 year.....	15.00
Junk:		
Dealer.....	1 year.....	25.00
Peddler.....	1 year.....	5.00
Loans—Chattel mortgage.....	1 year.....	25.00
Moving pictures, rate based on seating capacity.....	1 year.....	75.00-150.00
Operator, elevator.....	1 year.....	.25
Pawnbroker.....	1 year.....	100.00
Peddler:		
Foot.....	1 year.....	25.00
Push cart.....	1 year.....	50.00
Wagon.....	1 year.....	50.00
Plumber:		
Original license.....	1 year.....	1.00
Renewal.....	1 year.....	.50
Restaurant.....	1 year.....	5.00
Roller rink.....	1 year.....	5.00
Scavenger.....	1 year.....	25.00
Secondhand dealer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Small show.....	1 week.....	10.00

KIND OF BUSINESS LICENSED	Period	License rate
MINNEAPOLIS—Continued		
Street car, each.....	1 year.....	\$25.00
Striping machine.....	1 year.....	5.00
Theater.....	1 year.....	150.00
Truck, auto.....	1 year.....	1.00

ST. PAUL.

Ash collector.....	1 year.....	\$0.50
Auctioneer.....	1 year.....	200.00
Auctioneer, live stock.....	1 year.....	75.00
Billposter.....	1 year.....	50.00
Boarding house.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	1.00
Boxing contest.....	1 night.....	10.00
Butcher.....	1 year.....	5.00
Cigarettes.....	2 years.....	25.00
Circus.....	1 day.....	500.00
Concert.....	1 night.....	10.00
Dance hall.....	1 year.....	5.00
Dog and pony show.....	3 days.....	25.00
Driver:		
Auto bus.....	1 year.....	2.00
Dray.....	1 year.....	1.00
Taxi.....	1 year.....	1.00
Elevator operator.....	1 year.....	.25
Employment agency:		
Male.....	1 year.....	101.00
Female.....	1 year.....	75.00
Male and female.....	1 year.....	151.00
Garbage collector.....	1 year.....	5.00
Gunpowder.....	1 year.....	16.00
Hack.....	1 year.....	1.00
Hotel.....	1 year.....	25.00
Junk:		
Collector.....	1 year.....	3.00
Dealer.....	1 year.....	10.00
Loan society.....	1 year.....	25.00
Maternity home.....	1 year.....	10.00
Merry-go-round.....	1 week.....	12.00
Oil-filling station.....	1 year.....	50.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Foot.....	1 year.....	6.00
Pushcart.....	1 year.....	21.00
Other vehicle.....	1 year.....	51.00
Plumber.....	1 year.....	1.00
Pool or billiards, each table.....	1 year.....	1.00
Restaurant.....	1 year.....	5.00
Roller rink.....	1 year.....	25.00
Scavenger.....	1 year.....	25.00
Shooting gallery.....	1 year.....	25.00
Street cars, each.....	1 year.....	10.00
Theater.....	1 year.....	100.00
Moving-picture.....	1 year.....	50.00
Moving-picture and vaudeville.....	1 year.....	75.00
Weighter.....	2 years.....	2.00

3.—GENERAL LICENSE TAXES.

The following license taxes are levied on vehicles in Duluth:

KIND OF BUSINESS LICENSED.	Period.	License rate.
Automobile truck, coach, bus, or delivery:		
1 ton or less capacity.....	1 year.....	\$10.00
More than 1 ton capacity, per ton or fraction thereof.....	1 year.....	7.00
Automobile, not otherwise specified, per horsepower.....	1 year.....	.50
Electric car.....	1 year.....	10.00
Motorcycle.....	1 year.....	5.00
Horse-drawn vehicle, rate based on number of horses.....	1 year.....	3.00-30.00

There is a charge of \$2 imposed upon each person who is permitted to carry a pistol in the city of St. Paul.

4.—LICENSE TAXES ON DOGS.

In Duluth the dog license tax is \$1.50 for each male and \$5 for each female, per year; in Minneapolis and St. Paul the annual rates are \$1 for each male and \$3 for each female.

MISSOURI.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Kansas City and Springfield assess against benefited property 100 per cent, St. Joseph about 90 per cent, and St. Louis 95 per cent of the cost of opening streets. Joplin, Kansas City, and Springfield assess against benefited property 100 per cent, and St. Joseph about 90 per cent of the cost of street grading. All costs of paving streets and alleys, of setting curbs and laying sidewalks are assessed against abutting property in all cities reported. Kansas City distributes the entire costs of trunk and lateral sewers over districts, by special assessment; Joplin, St. Louis, and Springfield assess abutting property for the cost of constructing lateral sewers.

b.—For public services.

The costs of street sprinkling in Joplin and St. Louis, and of street oiling in Joplin and St. Joseph are assessed against property benefited.

2.—BUSINESS LICENSES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

St. Louis taxes merchants and manufacturers at the rate of \$1 on every \$1,000 of sales, and street railway companies 1 mill for each passenger carried during the year.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOPLIN.		
Abstractor of titles.....	1 year.....	\$24.00
Advertising:		
Agent, not otherwise licensed.....	1 year.....	60.00
In street cars.....	1 month.....	24.00
In railroad depots.....	1 week.....	12.00
Agent, not otherwise licensed.....	1 year.....	36.00
In street cars.....	1 year.....	15.00
In railroad depots.....	1 year.....	60.00
Auctioneer, not connected with auction house.....	1 week.....	12.00
In street cars.....	1 year.....	24.00
In railroad depots.....	1 day.....	5.00
Auction house, in addition to retail merchant's license.....	1 month.....	100.00
Auction house, permanently located, selling on commission.....	1 day.....	10.00
Auction sale, other than as above.....	1 day.....	10.00
Automobiles:		
Dealer.....	1 year.....	30.00
Additional, for sale of accessories.....	1 year.....	15.00
Garage.....	1 year.....	31.00
Additional, for sale of automobile accessories.....	1 year.....	15.00
Baby rack, cane rack, etc., each device.....	1 day.....	3.00
Bakery, steam or other power.....	1 year.....	18.00
Balloons, banners, souvenirs, etc., sale of, on streets.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.50
Bank, banker, banking corporation, or trust company.....	1 year.....	90.00
Bankrupt or fire sale.....	1 month.....	100.00
Baseball park.....	1 year.....	20.00
Bill distributor.....	1 year.....	24.00
Billiard or pool hall, each table.....	1 year.....	9.00
Additional for sale of cigars and tobacco.....	1 year.....	20.00
Billposting, tacking, sticking, etc.:		
Established place of business in city.....	1 year.....	55.00
No established place of business in city.....	1 year.....	110.00
Bottling works.....	1 year.....	30.00
Bowling or tenpins, each alley.....	1 year.....	8.00
Boxing or wrestling contest.....	1 exhibition.....	10.00
Broker, not otherwise licensed.....	1 year.....	30.00
Building and loan association.....	1 year.....	34.00
Canvassing agent:		
Musical instrument.....	1 year.....	48.00
1 month.....	1 month.....	25.00
1 week.....	1 week.....	10.00
Rugs, clocks, kitchen utensils, wearing apparel, etc.....	1 month.....	25.00
Cash-register agent.....	1 year.....	30.00
Carpet-cleaning works.....	1 year.....	15.00
Carriage or automobile factory, other than hand power.....	1 year.....	18.00
Chattel loan agent or broker.....	1 year.....	36.00
Collecting agent or agency.....	1 year.....	30.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOPLIN—Continued.		
Computing scale agent.....	1 year.....	\$30.00
Chili parlor.....	1 year.....	12.00
Chiropodist, transient.....	1 month.....	10.00
1 week.....	1 week.....	6.00
1 day.....	1 day.....	2.50
1 year.....	1 year.....	18.00
Chop and feed mill.....		
Circus, including side show, rate based on admission charge and number of cars.....	1 day.....	250.00-500.00
Claim, personal injury, or damage suit agent or solicitor.....	1 year.....	30.00
Coal company.....	1 year.....	24.00
Cold storage warehouse.....	1 year.....	30.00
Collecting agent or agency.....	1 year.....	30.00
Commission merchant.....	1 year.....	24.00
Computing scale agent.....	1 year.....	30.00
Construction company, nonresident.....	1 year.....	100.00
Creamery.....	1 year.....	24.00
Dance hall.....	1 year.....	50.00
1 week.....	1 week.....	10.00
1 day.....	1 day.....	2.50
Detective agent or agency.....	1 year.....	48.00
Directory, city, agent.....	1 year.....	36.00
Doctor, advertising specialist, itinerant.....	1 year.....	10.00
Dye works, or dry or steam-cleaning establishment.....	1 year.....	18.00
Electric light company, rate based on daily output.....	1 year.....	300-1,200.00
Electric pianos and other instruments, selling, leasing, or renting.....	1 year.....	100.00
Electric supply house.....	1 year.....	30.00
Employment or intelligence agent or agency.....	1 year.....	50.00
Explosives, sale of.....	1 year.....	30.00
Express company.....	1 year.....	60.00
Fee or claim buyer or broker.....	1 year.....	30.00
Feed yard.....	1 year.....	24.00
Fertilizer, manufacture or sale.....	1 year.....	24.00
Flour dealer:		
Retail.....	1 year.....	20.00
Wholesale.....	1 year.....	45.00
Flour mill.....	1 year.....	45.00
Foundry or machine shop.....	1 year.....	36.00
Gas company, artificial or natural.....	1 year.....	1,200.00
Gasoline filling station:		
Located within fire limit.....	1 year.....	36.00
Located outside fire limit.....	1 year.....	12.00
Grain elevator.....	1 year.....	30.00
Haberdasher, taking orders for clothing not made within the city.....	1 year.....	24.00
Handbills, etc., soliciting or taking advertisements for distribution by.....	1 year.....	30.00
1 week.....	1 week.....	10.00
Hide dealer.....	1 year.....	24.00
Horse or cattle dealer.....	1 year.....	24.00
Transient or itinerant.....	1 year.....	60.00
1 month.....	1 month.....	10.00
Hotel, rate based on number of rooms.....	1 year.....	8.00-60.00
House mover.....	1 year.....	10.00
Ice cream:		
Manufacturer.....	1 year.....	36.00
Parlor.....	1 year.....	24.00
(1).....	(1).....	10.00
1 day.....	1 day.....	2.50
Additional for sale of cigars or confectionery, each.....	(2).....	3.00
Ice dealer.....	1 year.....	15.00
Installment sale.....	1 year.....	50.00
Insurance:		
Adjuster.....	1 year.....	24.00
Agent or agency, for companies of all kinds.....	1 year.....	60.00
For one company only.....	1 year.....	40.00
Junk:		
Collector.....	1 year.....	8.00
Dealer.....	1 year.....	36.00
Laundry, steam.....	1 year.....	15.00
Lecturer, etc., in connection with street sale.....	1 day.....	10.00
Lightning-rod agent or solicitor.....	1 year.....	30.00
Litharge, etc., manufacture of.....	1 year.....	360.00
Lumber:		
Dealer or solicitor, without place of business in city.....	1 year.....	100.00
Retail.....	1 year.....	48.00
Wholesale.....	1 year.....	12.00
Magnetic healer or itinerant healer, advertising by print, lecture, etc.....	1 day.....	10.00
Manufacturer:		
Awning and tent.....	1 year.....	12.00
Basket.....	1 year.....	5.00
Box.....	1 year.....	12.00
Brick or tile or both.....	1 year.....	12.00
Broom.....	1 year.....	12.00
Building block.....	1 year.....	2.00
Candy or confectionery or both.....	1 year.....	24.00
Cornice, tin or metal.....	1 year.....	12.00
Glove.....	1 year.....	20.00
Ice.....	1 year.....	36.00
Mattress.....	1 year.....	12.00
Patent medicine.....	1 year.....	30.00
Polish.....	1 year.....	12.00
Saddlery or harness.....	1 year.....	12.00
Shirt or garment.....	1 year.....	12.00
Each article for which there is a business tax levied as above, if manufactured in connection with any other of the above items.....	1 year.....	5.00
Article not otherwise licensed.....	1 year.....	15.00

1 Summer season.

2 Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOPLIN—Continued.		
Marble works.....	1 year.....	\$12.00
Merchandise broker.....	1 year.....	30.00
Merchant:		
Retail, rate based on value of stock.....	1 year.....	20.00-72.00
Retailing in hotel room, lodging house, etc.....	1 day.....	25.00
Each additional day.....		10.00
Transient.....	1 day.....	10.00
Selling clocks, watches, jewelry, wearing apparel, etc.....	For each of first 30 days.....	25.00
Each additional day.....		10.00
Wholesale, rate based on value of stock.....	1 year.....	40.00-60.00
Merry-go-round, Ferris wheel, etc.....	1 month.....	30.00
	1 week.....	15.00
	1 day.....	5.00
	1 year.....	15.00
Messenger service.....		
Mines, mining leases, lands, machinery or equipment, agent without established place of business.....	1 year.....	24.00
Mining, oil, or other stock, agent for sale of.....	1 year.....	240.00
	1 month.....	60.00
	1 week.....	25.00
	1 day.....	50.00
Monstrosities, displaying or exhibiting.....	1 year.....	100.00
Museum.....	1 month.....	50.00
	1 day.....	10.00
	1 day.....	25.00
Each additional day.....		10.00
Oil, crude or coal, gasoline or turpentine, retail.....	1 year.....	30.00
Ore buyer.....	1 year.....	6.00
Parcel-delivery service.....	1 year.....	15.00
Patent-medicine dealer.....	1 week.....	50.00
	1 day.....	10.00
Patent-right agent.....	1 year.....	60.00
Pawnbroker.....	1 year.....	54.00
Photographer:		
Permanent.....	1 year.....	12.00
Transient.....	1 month.....	25.00
	1 day.....	5.00
Photographs, pictures, or picture frames, canvassing agent for.....	1 month.....	18.00
Photoplay house or airdome, seating capacity of 1,000, photoplay only.....	1 year.....	56.00
Photoplay house, theater, or airdome:		
Seating capacity of 1,000—		
Photoplays and vaudeville only.....	1 year.....	85.00
Photoplays, vaudeville, and other acts or plays.....	1 year.....	112.00
Photoplays shown not more than 180 days.....	1 year.....	56.00
Seating capacity more than 1,000—		
Photoplays, vaudeville, or other acts or plays.....	1 year.....	170.00
Photoplays shown not more than 180 days.....	1 year.....	56.00
Showing advertising matter on screen or stage, one-half of above rates additional.....		
Premium stamps.....	1 year.....	200.00
Produce broker.....	1 year.....	30.00
Public hall.....	1 year.....	20.00
Quoits.....	1 month.....	25.00
	1 week.....	15.00
	1 day.....	3.00
Real estate:		
Agent.....	1 year.....	30.00
Broker.....	1 year.....	28.00
Restaurant, café, or lunch counter.....	1 year.....	24.00
Additional with music or entertainment.....	1 month.....	80.00
	1 day.....	3.00
Sample or order salesman.....	1 year.....	30.00
	1 month.....	5.00
Scale, wagon or other, public.....	1 year.....	12.00
Sewing machine agent.....	1 year.....	30.00
Shooting gallery.....	1 month.....	15.00
	1 week.....	5.00
	1 day.....	2.50
Show:		
Carnival.....	1 week.....	500.00
Cyclorama, lung tester, or magic lantern entertainment, etc.....	1 year.....	100.00
	1 month.....	10.00
	1 day.....	100.00
Dog, pony, or animal.....		
Transient in tent or open air, not otherwise licensed.....	1 day.....	75.00
Wild West, rate based on admission charge.....	1 day.....	100.00-200.00
Each additional side show.....	1 day.....	10.00
Skating rink.....	1 year.....	100.00
Slot machine or automatic musical instrument:		
Nickel machine.....	1 year.....	5.00
Penny machine.....	1 year.....	3.00
Solicitor.....	1 month.....	18.00
	1 week.....	5.00
Soliciting orders for future delivery.....	1 day.....	10.00
Stable, boarding or livery.....	1 year.....	24.00
Stock or bond broker.....	1 year.....	30.00
Storage house.....	1 year.....	30.00
Street railway:		
Flat rate.....	1 year.....	2,250.00
Or each car operated.....	1 year.....	115.00
Street stand.....	1 year.....	24.00
Telegraph company.....	1 year.....	60.00
Telephone company:		
Local.....	1 year.....	1,000.00
Long-distance, on intrastate business only.....	1 year.....	125.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOPLIN—Continued.		
Typewriter agent.....	1 year.....	\$30.00
Undertaker.....	1 year.....	60.00
Unclaimed goods, sale.....	1 day.....	10.00
Vehicles, rate based on seating capacity:		
Jitney bus.....	1 year.....	25.00-45.00
Taxicab or other, except jitney.....	1 year.....	10.00-40.00
Water company, rate based on amount distributed per day.....	1 year.....	125.00-1,200.00
KANSAS CITY.		
Abstractor, examiner, or guarantor of land titles.....	1 year.....	\$25.00
Adjuster and collector.....	1 year.....	25.00
Advertising agent.....	1 year.....	100.00
Agent, not otherwise licensed.....	1 year.....	25.00
Amusement:		
Park.....	1 month.....	50.00
Parlor.....	1 month.....	100.00
Ticket broker.....	1 month.....	50.00
Apartment, tenement, boarding, or rooming house, for each room in excess of 10.....	1 month.....	.50
Astrologist.....	1 year.....	100.00
Automatic scale machine.....	1 year.....	2.00
Auction house proprietor.....	1 year.....	150.00
Auctioneer.....	1 year.....	150.00
Auctioneer, live stock.....	1 year.....	50.00
Automobiles:		
Agency.....	1 year.....	12.50
Agency with garage alone, or livery, each.....	1 year.....	15.00
Repair shop.....	1 year.....	12.50
Bank, banker, or banking and trust company.....	1 year.....	150.00
Barber shop.....	1 year.....	2.50
Baseball amusement park:		
Seating capacity 2,500 or more.....	1 year.....	250.00
Seating capacity 1,000 to 2,500.....	1 year.....	1.00
Bathhouse.....	1 year.....	12.50
Bicycle repair shop.....	1 year.....	12.50
Billiards or pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	100.00
Bowling or ball alley.....	1 year.....	25.00
Boxing contest.....	1 day.....	25.00
Brokerage company.....	1 year.....	25.00
Broker, not otherwise licensed.....	1 year.....	25.00
Building company.....	1 year.....	25.00
Candy wagon:		
Hand.....	1 year.....	15.00
Horse.....	1 year.....	25.00
Cash-register agent or agency.....	1 year.....	25.00
Cattle dealer.....	1 year.....	30.00
Cattle show.....	1 week.....	1.00
Cesspool cleaner, each wagon.....	1 year.....	25.00
Chattel loan agent or money lender.....	1 year.....	100.00
Chauffeur or automobile driver.....	1 year.....	2.00
Circus, Wild West show, trained animal show, menagerie, or combination of any of them, etc., rate based on admission charge and seating capacity.....	1 day.....	75.00-100.00
Each additional day.....		25.00-75.00
Claim agent.....	1 year.....	25.00
Cleaner and presser, clothes.....	1 year.....	5.00
Coal, dealer or peddler.....	1 year.....	25.00
Cold storage company.....	1 year.....	100.00
Commission merchant.....	1 year.....	12.50
Concert.....	1 day.....	10.00
Cyclorama.....	1 year.....	100.00
Dance hall or dance house.....	1 month.....	4.50
Detective, private.....	1 year.....	10.00
Detective agency, private.....	1 year.....	50.00
Dog show, dog and pony show, one-ring circus, etc., admission not exceeding 50 cents.....	1 month.....	50.00
	1 day.....	10.00
Dyehouse.....	1 year.....	12.50
Electrician, rate based on class.....	1 year.....	15.00-50.00
Electric charging station.....	1 year.....	15.00
Electric lighting company.....	1 year.....	500.00
Employment or intelligence office or agent.....	1 year.....	100.00
Equestrian exhibition.....	1 day.....	10.00
Ferry landing.....	1 year.....	25.00
Financial agent or broker.....	1 year.....	25.00
Florist store.....	1 year.....	10.00
Grain broker.....	1 year.....	25.00
Grain elevator.....	1 year.....	50.00
Hairdressing establishment.....	1 year.....	5.00
Ball for public use.....	1 month.....	4.50
Handcart, for baggage, etc.....	1 year.....	1.00
Hawker and huckster:		
Each vehicle.....	1 year.....	35.00
Each barrel, hand basket, or pushcart.....	1 year.....	10.00
Horoscopic views, for gain.....	1 month.....	5.00
Horse and mule market.....	1 year.....	30.00
Horse show.....	1 day.....	25.00
Hotel, each room.....	1 year.....	.50
Ice dealer.....	1 year.....	25.00
Ice cream dealer.....	1 year.....	12.50
Insurance agent, agency, or office:		
Fire or life.....	1 year.....	100.00
Surety, liability, casualty, accident, fidelity, plate glass, or steam boiler.....	1 year.....	25.00
Investment company.....	1 year.....	50.00
Junk dealer.....	1 year.....	50.00
Knife, board, cane, or doll rack.....	1 month.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Laundry.....	1 year.....	\$25.00
Lecturer, public.....	1 day.....	5.00
Lightning rod agent.....	1 year.....	100.00
Live stock auctioneer.....	1 year.....	30.00
Live stock dealer.....	1 year.....	50.00
Livery stable.....	1 year.....	15.00
Loan agent or company.....	1 year.....	25.00
Lumber agent.....	1 year.....	25.00
Lumber broker.....	1 year.....	50.00
Lunch room or ordinary.....	1 year.....	15.00
Lunch wagon:		
Hand.....	1 year.....	15.00
Horse.....	1 year.....	25.00
Lung tester.....	1 year.....	25.00
Magnetic healer.....	1 year.....	100.00
Mail order house (not liquor).....	1 year.....	12.50
Manufacturer.....	1 year.....	12.50
Manufacturer's agent.....	1 year.....	25.00
Masser.....	1 year.....	12.50
Meat shop or meat market.....	1 year.....	17.50
Mercantile agency.....	1 year.....	100.00
Merchandise broker.....	1 year.....	25.00
Merchant.....	1 year.....	12.50
Merry-go-round.....	1 year.....	50.00
Milk dealer.....	1 week.....	5.00
Money broker.....	1 year.....	12.50
Motor vehicle manufacturer or dealer, use of 1 motor vehicle on streets.....	1 year.....	25.00
Each additional motor vehicle.....	1 year.....	10.00
Each additional motor vehicle.....	1 year.....	5.00
Moving picture theater.....	1 year.....	100.00
Muscle developer.....	1 year.....	25.00
Museum.....	1 year.....	100.00
Nickel automatic weighing or selling machine or device.....	1 year.....	5.00
Nursery or agent or solicitor for.....	1 year.....	25.00
Office building, each room.....	1 year.....	25.00
Operatic amusement place.....	1 month.....	17.00
Palmist.....	1 year.....	100.00
Panorama.....	1 year.....	100.00
Patent right dealer.....	1 year.....	25.00
Pawnbroker.....	1 year.....	200.00
Peddler of goods, wares, and merchandise.....	1 year.....	50.00
1 day.....	1 month.....	5.00
Pedestrian exhibition.....	1 year.....	5.00
Penny automatic scale, selling machine, or device.....	1 year.....	2.00
Photographer.....	1 year.....	12.50
Photographer's agent.....	1 year.....	25.00
Phrenologist.....	1 year.....	100.00
Pin alley.....	1 year.....	25.00
Plumber.....	1 year.....	12.50
Pop corn or lemonade wagon:		
Hand.....	1 year.....	15.00
Horse.....	1 year.....	25.00
Poultry show.....	1 day.....	10.00
Printing company or establishment.....	1 year.....	12.50
Produce:		
Broker.....	1 year.....	25.00
Dealer.....	1 year.....	12.50
Publishing company or house.....	1 year.....	25.00
Publisher:		
Daily paper.....	1 year.....	100.00
Weekly paper.....	1 year.....	25.00
Railroad:		
News agent.....	1 year.....	100.00
Ticket broker.....	1 year.....	50.00
Traffic agent.....	1 year.....	25.00
Real estate agent, broker, or rental agent.....	1 year.....	25.00
Refrigeration company.....	1 year.....	250.00
Renovating and repair establishment.....	1 year.....	12.50
Restaurant.....	1 year.....	25.00
Runner.....	1 year.....	500.00
Safe deposit company.....	1 year.....	25.00
Scales, public.....	1 year.....	25.00
Secondhand merchant or dealer.....	1 year.....	12.50
Sewing machine agent or agency.....	1 year.....	25.00
Shoe shining:		
Machine, automatic.....	1 year.....	5.00
Parlor.....	1 year.....	12.50
Shooting gallery.....	1 year.....	25.00
Skating rink, roller.....	1 month.....	4.50
Slot weighing machine.....	1 year.....	2.50
Not otherwise licensed.....	1 year.....	2.50
Solicitor for railroad ticket broker.....	1 year.....	500.00
Sparring exhibition.....	1 day.....	25.00
Stable, sales.....	1 year.....	25.00
Stockyards company.....	1 year.....	600.00
Storage and transfer house.....	1 year.....	50.00
Street exhibition.....	1 day.....	10.00
Street stand.....	1 year.....	50.00
1 week.....	1 year.....	2.00
Tattooing.....	1 year.....	500.00
Telegraph company or agency, for intrastate business done through city office.....	1 year.....	250.00
Theatrical agent, resident.....	1 year.....	50.00
Theater or theatrical amusement place.....	1 month.....	17.00
Trance medium.....	1 year.....	100.00
Transfer company.....	1 year.....	12.50
Transient merchant, for first 10 days.....	1 day.....	25.00
Each additional day.....	1 year.....	10.00
Typewriter agent or agency.....	1 year.....	25.00
Unclaimed goods, sale of.....	1 year.....	12.50
Undertaker.....	1 year.....	25.00
Vault or cess-pool wagon, each.....	1 year.....	15.00
Vehicles, used for commercial purposes, rate based on number of horses used.....	1 year.....	2.00-6.00
Venernal hospital.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
KANSAS CITY—Continued.		
Vending machine owner.....	1 year.....	\$12.50
Veterinary hospital.....	1 year.....	12.50
Veterinary surgeon or doctor.....	1 year.....	10.00
Wagon yard proprietor.....	1 year.....	12.50
Wood dealer.....	1 year.....	15.00
Wrestling exhibition.....	1 year.....	100.00
1 day.....	1 year.....	10.00
ST. JOSEPH.		
Abstracting land titles.....	1 year.....	\$25.00
Adjuster or collector.....	1 year.....	25.00
Advertiser or advertising agent.....	1 year.....	25.00
Agent, not otherwise licensed.....	1 year.....	25.00
Amusement:		
Parlor.....	1 year.....	25.00
Ticket broker.....	1 year.....	25.00
Apartment, tenement, or rooming house, each room in excess of 10.....	1 year.....	50.00
Architect.....	1 year.....	25.00
Astrologist.....	1 year.....	100.00
Auction-house proprietor.....	1 year.....	25.00
Auctioneer, not connected with auction house.....	1 year.....	25.00
Automatic vending machine:		
Nickel, each machine.....	1 year.....	2.50
Penny, each machine, not to exceed 10.....	1 year.....	2.50
Each additional machine over 10, not exceeding 20.....	1 year.....	1.25
Each additional machine over 20.....	1 year.....	1.00
Automatic scale machine, each.....	1 year.....	2.50
Automobiles:		
Dealer.....	1 year.....	5.00
Garage, agency or livery.....	1 year.....	25.00
Garage repair shop.....	1 year.....	5.00
Ball rack.....	1 year.....	5.00
Bank, rate based on capital stock.....	1 year.....	25.00-125.00
Barber shop, each chair.....	1 year.....	5.00
Baseball amusement park.....	1 year.....	50.00
Bathhouse, Turkish.....	1 year.....	15.00
Bicycle repair shop.....	1 year.....	2.50
Billiards, pool, bagatelle, or shuffleboard, each table.....	1 year.....	5.00
Billposter.....	1 year.....	75.00
Blacksmith or horseshoeing shop.....	1 year.....	2.50
Boarding house, private, more than 10 rooms.....	1 year.....	5.00
Bowling or ball alley.....	1 year.....	15.00
Boxing contest.....	1 day.....	12.50
Brokerage company.....	1 year.....	25.00
Broker, not otherwise licensed.....	1 year.....	25.00
Carnival.....	1 year.....	(1)
Carpet cleaning, by machinery.....	1 year.....	5.00
Cash register agent or agency.....	1 year.....	25.00
Cattle dealer.....	1 year.....	10.00
Chimney sweep.....	1 year.....	25.00
Chiropodist and corn doctor.....	1 year.....	2.50
Circus, rate based on admission charge.....	1 day.....	100.00-200.00
Clairvoyant or fortune teller.....	1 year.....	100.00
Cleaner and presser, clothes.....	1 year.....	2.50
Coal peddler.....	1 year.....	2.50
Commission merchant.....	1 year.....	15.00
Concert.....	1 day.....	5.00
Contractor:		
Main, public, or district sewers.....	1 year.....	25.00
General, building construction.....	1 year.....	10.00
Paving.....	1 year.....	100.00
Not otherwise licensed.....	1 year.....	5.00
Costumer.....	1 year.....	10.00
Cyclorama.....	1 year.....	25.00
Dance hall or dance house.....	1 year.....	25.00
Detective, private.....	1 year.....	10.00
Druggist:		
Retail, rate based on gross receipts.....	1 year.....	5.00-25.00
Wholesale, rate based on gross receipts.....	1 year.....	10.00-100.00
Drugs, itinerant vender.....	1 year.....	50.00
Dyehouse.....	1 year.....	10.00
Electrical, automatic, or mechanical musical device.....	1 year.....	12.50
Electrical construction and wiring of houses.....	1 year.....	25.00
Employment agency.....	1 year.....	25.00
Enlarging pictures.....	1 year.....	10.00
Equestrian exhibition.....	1 year.....	12.50
Feed store:		
Retail, rate based on gross receipts.....	1 year.....	5.00-25.00
Wholesale, rate based on gross receipts.....	1 year.....	10.00-100.00
Financial agent or broker.....	1 year.....	25.00
Florist store.....	1 year.....	10.00
Grain elevator.....	1 year.....	50.00
Hairdressing establishment.....	1 year.....	5.00
Hall for public use.....	1 year.....	12.50
Hawker and huckster, each wagon.....	1 year.....	25.00
Hawker and huckster, each barrel, hand basket, or pushcart.....	1 year.....	10.00
Horoscopic views.....	1 year.....	5.00
Horse and mule market.....	1 year.....	25.00
Hotel, rate based on assessed valuation of building in which located.....	1 year.....	25.00-50.00
House mover.....	1 year.....	5.00
Huckster, wholesale.....	1 year.....	50.00
Ice cream dealer, each wagon.....	1 year.....	5.00
Ice:		
Dealer, retail, each wagon.....	1 year.....	2.50
Dealer, wholesale.....	1 year.....	50.00
Manufacturer.....	1 year.....	50.00
Insurance:		
Agent or broker for company not licensed by city.....	1 year.....	100.00

(1) Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate
ST. JOSEPH—Continued.		
Insurance—Continued.		
Assessment plan, company or agent.....	1 year.....	\$50.00
Cooperative or mutual agent.....	1 year.....	50.00
Life, company, rate based on gross receipts.....	1 year.....	50.00-100.00
Company not otherwise licensed.....	1 year.....	50.00
Investment company.....	1 year.....	25.00
Junk:		
Dealer.....	1 year.....	25.00
Solicitor.....	1 year.....	2.50
Knife board, cane rack or, doll rack.....	1 month.....	5.00
Laundry.....	1 year.....	10.00
Lightning rod agent.....	1 year.....	100.00
Live-stock dealer.....	1 year.....	50.00
Loans:		
Agent.....	1 year.....	25.00
Broker.....	1 year.....	100.00
On chattels, salaries, or personal securities.....	1 year.....	250.00
On real estate securities.....	1 year.....	100.00
Lunch:		
Cart, hand-propelled.....	1 year.....	12.50
Wagon, first-class district.....	1 year.....	50.00
Wagon, second-class district.....	1 year.....	25.00
Lung tester.....	1 year.....	25.00
Machine shop.....	1 year.....	10.00
Magnetic healer.....	1 year.....	50.00
Masseur.....	1 year.....	5.00
Meat shop or meat market:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	100.00
Merchandise broker.....	1 year.....	25.00
Mercantile or commercial agency.....	1 year.....	50.00
Merchant:		
Retail, rate based on gross receipts.....	1 year.....	5.00-25.00
Wholesale, rate based on gross receipts.....	1 year.....	10.00-100.00
Merry-go-round.....	1 year.....	50.00
Messenger and parcel delivery company.....	1 year.....	10.00
Milk dealer:		
Retail, rate based on gross receipts.....	1 year.....	5.00-25.00
Wholesale, rate based on gross receipts.....	1 year.....	10.00-100.00
Money broker.....	1 year.....	25.00
Money changer.....	1 year.....	100.00
Moving-picture theater, rate based on admission charge.....	1 year.....	25.00-50.00
Muscle developer.....	1 year.....	25.00
Museum.....	1 year.....	50.00
Natatorium.....	1 year.....	10.00
Nursery.....	1 year.....	5.00
Agent or solicitor.....	1 year.....	25.00
Office building, 10 rooms or under.....	1 year.....	5.00
Additional, for each room over 10.....	1 year.....	0.25
Oil company, not having storage tanks.....	1 year.....	50.00
Oil storage tank, rate based on capacity.....	1 year.....	10.00-100.00
Palms.....	1 year.....	100.00
Panorama.....	1 year.....	50.00
Patent right dealer.....	1 year.....	25.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Fish.....	1 year.....	10.00
Fresh meat, permitted only in Nov., Dec., Jan., and Feb.....	1 year.....	25.00
Hominy, hot tamales, and horse-radish.....	1 year.....	2.50
Ice cream, lunches, or pop corn, each wagon.....	1 year.....	5.00
Merchandise.....	1 year.....	50.00
Photographer.....	1 month.....	10.00
Photographer's agent.....	1 year.....	5.00
Phrenologist.....	1 year.....	10.00
Pin alley.....	1 year.....	15.00
Printing company or establishment.....	1 year.....	(1)
Produce:		
Broker.....	1 year.....	25.00
Dealer, retail.....	1 year.....	5.00
Dealer, wholesale.....	1 year.....	15.00
Public service corporation.....	1 year.....	500.00
Publishing:		
Company.....	1 year.....	25.00
Daily newspaper.....	1 year.....	25.00
Weekly newspaper.....	1 year.....	5.00
Railroad:		
News agent.....	1 year.....	25.00
Ticket broker.....	1 year.....	25.00
Real estate agent, broker, or rental agency.....	1 year.....	25.00
Renovating and repair establishment.....	1 year.....	10.00
Restaurant.....	1 year.....	10.00
Runner.....	1 year.....	100.00
Scales, public.....	1 year.....	10.00
Secondhand goods dealer.....	1 year.....	10.00
Sewing-machine agent or agency.....	1 year.....	10.00
Shoe-repairing shop, by machinery.....	(2)	(2)
Shoe-shining parlor.....	1 year.....	5.00
Shoe-shining machine, automatic.....	1 year.....	5.00
Shooting gallery.....	1 year.....	10.00
Skating rink, roller.....	1 year.....	15.00
Slot machine or device, not otherwise licensed.....	1 year.....	2.50
Sparring exhibition.....	1 day.....	12.50
Stable:		
Feed.....	1 year.....	10.00
Livery or sales.....	1 year.....	25.00
Stationary engineer:		
Original license.....	1 year.....	10.00
Renewal.....	1 year.....	2.50
Stockyards company.....	1 year.....	300.00

1 Licensed according to schedule for merchants.

2 Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate
ST. JOSEPH—Continued.		
Storage house.....	1 year.....	\$25.00
Street exhibition.....	1 day.....	5.00
Street stand.....	1 year.....	25.00
Telegraph company, or agency, for intrastate business transacted through city office.....	1 year.....	25.00
Theater or opera house.....	1 year.....	150.00
Trance medium.....	1 year.....	100.00
Transfer business, rate based on number of wagons.....	1 year.....	2.50-125.00
Transient merchant.....	10 days.....	50.00
	Each addition.....	10.00
Trust company.....	1 year.....	100.00
Typewriter agency.....	1 year.....	25.00
Unclaimed goods, sale of.....	1 year.....	25.00
Undertaker.....	1 year.....	50.00
Veterinary hospital.....	1 year.....	10.00
Wagon repair shop.....	1 year.....	10.00
Wagon yard proprietor.....	1 year.....	5.00
Water company.....	1 year.....	1,000.00
Wild West show.....	1st day.....	50.00
	Each addition.....	10.00
Wood dealer.....	1 year.....	10.00
Wrestling exhibition.....	1 day.....	10.00
ST. LOUIS.		
Auctioneer.....	6 months.....	\$375.50
	10 days.....	50.50
Auto dealer.....	1 year.....	10.00
Duplicate.....	1 year.....	5.00
Bank.....	1 year.....	100.00
Billiards, each table.....	1 year.....	30.00
Billposter.....	1 year.....	10.00
Broker:		
Stock and bond.....	1 year.....	38.00
Merchandise.....	1 year.....	50.00
Chattel loan business.....	1 year.....	500.00
Circus or menagerie, or both, rate based on seating capacity.....	1 day.....	10.00-150.00
Cleaner, dry.....	1 year.....	25.00
Contractor, electrical.....	1 year.....	10.00
Electrician, maintenance.....	1 year.....	1.00
Embalmer:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	.50
Engraver.....	1 year.....	10.00
Film renter, gross rentals, \$50,000 or less.....	1 year.....	50.00
Each additional \$50,000 or fraction thereof.....	1 year.....	25.00
Flying horses.....	6 months.....	40.00
Garbage remover.....	1 year.....	20.00
Hotel, per room.....	1 year.....	.50
Intelligence office.....	1 year.....	150.00
For domestic service.....	1 year.....	50.00
Insurance agent.....	1 year.....	100.00
Junk:		
Peddler.....	1 year.....	25.00
Retail.....	1 year.....	100.00
Wholesale.....	1 year.....	500.00
Lithographer.....	1 year.....	10.00
Lodging house:		
Flat rate.....	1 year.....	2.00
Additional, for each bed.....	1 year.....	.10
Lumber measurer.....	1 year.....	25.00
Assistant.....	1 year.....	15.00
Mercantile agent.....	1 year.....	100.00
Merchant, commission, rate based on sales.....	1 year.....	25.00-500.00
Pawnbroker.....	6 months.....	20.00
Peddler, foot.....	6 months.....	3.00
Peddler or hawker, rate based on number of horses.....	1 year.....	15.00-25.00
Photographer.....	1 year.....	25.00
Pool, each table.....	1 year.....	10.00
Printer and publisher, registered certificate.....	1 year.....	1.00
Pusheart.....	1 year.....	10.00
Real estate.....	1 year.....	25.00
Restaurant, rate based on seating capacity for guests.....	6 months.....	5.00-50.00
Stable, sales.....	1 year.....	25.00
Shooting or pistol gallery.....	1 year.....	25.00
Stockyard.....	1 year.....	150.00
Tenpin alley.....	1 year.....	30.00
Theater, exhibition, museum, etc.....	1 year.....	150.00
	6 months.....	100.00
	3 months.....	75.00
	1 month.....	25.00
Theatrical employment exchange.....	1 year.....	50.00
Vault cleaner.....	1 year.....	100.00
Weigher, city.....	1 year.....	25.00
SPRINGFIELD.		
Abstractor.....	1 year.....	\$20.00
Advertising:		
Agent.....	1 year.....	50.00
	1 month.....	20.00
	1 week.....	10.00
Company—		
In depots.....	1 year.....	12.00
In street car.....	1 year.....	30.00
Handbills.....	1 month.....	50.00
	1 week.....	10.00
	1 day.....	3.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SPRINGFIELD—Continued.		
Agent, not specified.....	1 year.....	\$24.00
Animal dealer.....	1 week.....	7.00
Itinerant.....	1 year.....	32.00
Itinerant.....	1 year.....	50.00
Itinerant.....	1 month.....	10.00
Itinerant.....	1 day.....	2.50
Animal show, more than 25 cars.....	1 day.....	75.00
25 cars or less.....	1 day.....	50.00
Auctioneer.....	1 year.....	24.00
3 months.....	3 months.....	10.00
Auction house:		
Permanently located.....	1 year.....	30.00
Temporary or transient.....	1 month.....	100.00
Temporary or transient.....	10 days.....	50.00
Temporary or transient.....	1 day.....	10.00
Auction sale.....	1 day.....	10.00
Automobiles.....	1 year.....	24.00
Garage.....	1 year.....	20.00
Additional for selling supplies.....	1 year.....	12.00
Baby rack.....	1 month.....	24.00
1 week.....	1 week.....	8.00
1 day.....	1 day.....	3.00
Badges.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.50
Bakery:		
Steam power.....	1 year.....	18.00
Hand power.....	1 year.....	8.00
Balloons.....	1 year.....	50.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	2.50
Banks, \$25,000 capital stock.....	1 year.....	75.00
For each additional \$1,000 of capital stock.....	1 year.....	.50
Bankrupt sale.....	1 month.....	100.00
Baseball park.....	1 year.....	25.00
Bill distributor.....	1 year.....	24.00
Billiard hall.....	1 year.....	10.00
6 months.....	6 months.....	6.00
3 months.....	3 months.....	3.00
Billposter.....	1 year.....	75.00
Without place of business.....	1 year.....	100.00
Boarding house.....	1 year.....	6.00
Additional for each room.....	1 year.....	.50
Book agent.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
Book canvasser.....	1 year.....	25.00
1 week.....	1 week.....	5.00
Bottling works.....	1 year.....	24.00
Additional, for each wagon.....	1 year.....	4.00
Additional, for each truck.....	1 year.....	6.00
Broker, not otherwise licensed.....	1 year.....	50.00
Bowling, each alley.....	1 year.....	12.00
6 months.....	6 months.....	7.00
Café.....	(1) 1 year.....	30.00
With vaudeville.....	1 month.....	24.00
Cane rack, on each device.....	1 week.....	8.00
1 day.....	1 day.....	3.00
Canvassing agent.....	1 year.....	20.00
For literary products, etc., on subscription.....	1 week.....	7.00
For literary products, etc., on subscription.....	1 year.....	12.00
For literary products, etc., on subscription.....	1 week.....	5.00
Carnival show.....	1 week.....	150.00
Carpet-cleaning works.....	1 year.....	12.00
Cash register agent.....	1 year.....	24.00
Cattle dealer.....	1 year.....	32.00
Itinerant.....	1 year.....	50.00
1 month.....	1 month.....	10.00
Chartel loan agent or broker.....	1 year.....	30.00
Chiroprapist, transient.....	1 year.....	12.00
1 week.....	1 week.....	6.00
1 day.....	1 day.....	10.00
Chiropractor.....	1 year.....	15.00
Chop mill.....	1 year.....	200.00-300.00
Circus, rate based on admission charge.....	1 day.....	24.00
Claim or damage suit agent.....	1 year.....	20.00
Clock agent.....	1 year.....	7.00
Clothing salesman, taking orders, itinerant.....	1 day.....	5.00
Coal dealer.....	1 year.....	26.00
With merchant's license.....	1 year.....	16.00
Coal oil.....	1 year.....	50.00
Cold-storage warehouse.....	1 year.....	50.00
Collecting agent.....	1 year.....	16.00
Commission merchant.....	(1) 1 year.....	15.00
Construction company, waterworks, or public works.....	1 year.....	200.00
Contractor:		
Paving or sewer.....	1 year.....	100.00
Sidewalks, curb, etc.....	1 year.....	10.00
Creamery.....	(1) 1 year.....	100.00
Dance hall.....	1 year.....	20.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	12.00
Delivery service, parcel.....	1 year.....	10.00
Dentistry, transient.....	1 year.....	10.00
Detective agent.....	1 year.....	16.00
Directory, city, agent.....	1 year.....	30.00
Doctor:		
Advertising specialist.....	1 day.....	10.00
Itinerant.....	1 year.....	50.00
1 day.....	1 day.....	5.00
Dog show, rate based on number of cars.....	1 day.....	50.00-75.00
Dye works.....	1 year.....	12.00

1 Same as merchant.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SPRINGFIELD—Continued.		
Electric-light company.....	1 year.....	\$1,000.00
Electric pianos, itinerant.....	1 year.....	100.00
Employment agent.....	(2) 1 year.....	15.00
Express company.....	1 year.....	50.00
Fee buyer or broker.....	1 year.....	50.00
Feed mill.....	1 year.....	15.00
Feed yard.....	1 year.....	16.00
Ferris wheel.....	1 month.....	30.00
1 week.....	1 week.....	15.00
1 day.....	1 day.....	5.00
Fertilizer.....	1 year.....	24.00
Fire sale.....	1 month.....	100.00
Fish peddler.....	1 year.....	50.00
3 months.....	3 months.....	20.00
Flour mill, rate based on capacity in barrels.....	1 year.....	40.00-60.00
Foundry, selling other than own product.....	(1) 1 year.....	26.00
Fuel company.....	1 year.....	16.00
With merchant's license.....	1 year.....	1,000.00
Gas company.....	1 year.....	50.00
Gasoline.....	1 year.....	12.00
Peddler, each wagon.....	1 year.....	24.00
Grain elevator.....	1 day.....	5.00
Haberdasher, itinerant.....	1 year.....	20.00
Hawker.....	6 months.....	12.00
Horse dealer.....	1 year.....	32.00
Itinerant.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 day.....	1 day.....	2.50
Hotel.....	1 year.....	12.00
Additional for each room used.....	1 year.....	1.00
Hotel porter.....	1 year.....	25.00
Household articles, agent.....	1 year.....	20.00
Canvassing.....	1 week.....	7.00
Household ornaments, peddler.....	1 year.....	50.00
3 months.....	3 months.....	20.00
House mover.....	1 year.....	12.00
Huckster or hawker.....	1 year.....	20.00
6 months.....	6 months.....	12.00
Ice cream:		
Parlor.....	1 year.....	12.00
Peddler.....	1 year.....	25.00
Ice dealer:		
Each 1-horse wagon.....	1 year.....	3.00
Each 2-horse wagon.....	1 year.....	4.00
Each truck.....	1 year.....	6.00
Insurance:		
Agency, rate based on number of agents.....	1 year.....	20.00-30.00
Company.....	1 year.....	20.00
Installment sales.....	(1) 1 year.....	24.00
Intelligence agent.....	1 year.....	30.00
Junk dealer, if maintaining a place of business.....	1 year.....	20.00
Kitchen-utensils agent.....	1 year.....	7.00
1 week.....	1 week.....	12.00
Laundry.....	1 year.....	12.00
Additional for cleaning or dyeing.....	1 year.....	12.00
Lecturer.....	1 day.....	5.00
Lightning-rod agent.....	1 year.....	36.00
Loan agent.....	1 year.....	30.00
Loop the loop.....	1 year.....	30.00
Lumber dealer, solicitor, itinerant.....	1 year.....	100.00
Lunch counter.....	(1) 1 year.....	100.00
Lung tester.....	1 year.....	10.00
1 month.....	1 month.....	10.00
1 year.....	1 year.....	100.00
Magie lantern show.....	1 month.....	10.00
Magnetic healer.....	1 year.....	50.00
1 day.....	1 day.....	5.00
Map agent.....	1 year.....	50.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
Map canvassing.....	1 year.....	25.00
1 week.....	1 week.....	5.00
Meat peddler, selling less than a quarter at a time.....	1 year.....	50.00
3 months.....	3 months.....	20.00
Medicine dealer.....	1 year.....	20.00
1 day.....	1 day.....	5.00
Menagerie, rate based on admission charge.....	1 year.....	200.00-300.00
Merchandise broker.....	1 year.....	16.00
Merchandise peddler.....	1 year.....	50.00
3 months.....	3 months.....	20.00
Merchant or manufacturer:		
Sales less than \$10,000.....	1 year.....	13.00
Additional per \$1,000 of sales—		
\$10,000 and less than \$35,000.....	1 year.....	1.00
\$35,000 and less than \$100,000.....	1 year.....	.50
\$100,000 and less than \$200,000.....	1 year.....	.25
\$200,000 and over.....	1 year.....	.10
Merchant, transient.....	1 day.....	10.00
Retailing in hotel rooms.....	1 day.....	25.00
Each additional day.....	1 day.....	10.00
Merry-go-round.....	1 month.....	50.00
1 week.....	1 week.....	15.00
1 day.....	1 day.....	5.00
Messenger service.....	1 year.....	12.00
Mines, leases, lands, machinery, or equipment, or agent for.....	1 year.....	24.00
Mining stock.....	1 year.....	200.00
1 month.....	1 month.....	50.00
1 week.....	1 week.....	25.00
1 day.....	1 day.....	5.00
Monstrosities.....		
Moving-picture show, rate based on admission charge.....	1 year.....	50.00-75.00
Outdoor entertainment.....	1 month.....	10.00

2 Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SPRINGFIELD—Continued		
Mule dealer.....	1 year.....	\$32.00
Itinerant.....	1 year.....	50.00
.....	1 month.....	10.00
.....	1 day.....	2.50
Muscle developer.....	1 year.....	100.00
.....	1 month.....	10.00
Museum.....	1 year.....	100.00
.....	1 month.....	50.00
.....	1 day.....	10.00
Musical instrument:		
Agent.....	1 year.....	40.00
.....	1 week.....	7.00
Show.....	1 year.....	100.00
.....	1 month.....	10.00
Nursery agent.....	1 year.....	20.00
Oculist, itinerant.....	1 week.....	15.00
.....	1 day.....	5.00
Office building.....	1 year.....	6.00
Additional for each room over 5.....	1 year.....	.25
Oil peddler, each wagon.....	1 year.....	12.00
Oil stocks.....	1 year.....	200.00
.....	1 month.....	50.00
.....	1 week.....	25.00
Opera house, rate based on admission charge.....	1 year.....	50.00-100.00
Optician.....	1 week.....	15.00
.....	1 day.....	5.00
Order salesman.....	1 year.....	30.00
.....	1 month.....	5.00
Oyster saloon.....	1 year.....	12.00
Patent-medicine dealer.....	1 week.....	20.00
.....	1 day.....	5.00
Patent right:		
Agent.....	1 year.....	50.00
Peddler.....	1 year.....	50.00
.....	3 months.....	20.00
Pawnbroker.....	1 year.....	60.00
.....	6 months.....	36.00
.....	3 months.....	20.00
Peddler, not otherwise licensed.....	1 year.....	50.00
.....	3 months.....	20.00
Photographer.....	1 year.....	12.00
Canvassing agent for.....	1 month.....	15.00
Transient.....	1 week.....	12.00
Pictures:		
Agent.....	1 month.....	15.00
Canvasser.....	1 year.....	25.00
.....	1 week.....	5.00
Pony show, rate based on number of cars.....	1 day.....	50.00-75.00
Pool hall.....	1 year.....	10.00
.....	6 months.....	6.00
.....	3 months.....	3.00
Porter.....	1 year.....	25.00
Premium stamp.....	1 year.....	250.00
Printer.....	1 year.....	(1)
Produce broker.....	1 year.....	16.00
Public hall.....	1 year.....	12.00
Quoits.....	1 month.....	25.00
.....	1 week.....	15.00
.....	1 day.....	5.00
Real estate:		
Agent.....	1 year.....	14.00
Loans.....	1 year.....	10.00
Additional for each \$25,000 over \$50,000.....	1 year.....	5.00
Real estate, mining lands, etc.....	1 year.....	20.00
Refilling station.....	1 year.....	50.00
Refrigerating warehouse.....	1 year.....	50.00
Restaurant.....	1 year.....	(1)
Rooming house.....	1 year.....	5.00
Additional for each room used.....	1 year.....	.50
Rug agent.....	1 year.....	20.00
.....	1 week.....	7.00
Saleyard.....	1 year.....	32.00
Sample salesman.....	1 year.....	30.00
.....	1 month.....	5.00
Scale agent, computing or other.....	1 year.....	24.00
Scales.....	1 year.....	100.00
.....	1 month.....	10.00
Sewing-machine agent.....	1 year.....	18.00
Shooting gallery.....	1 year.....	25.00
.....	6 months.....	16.00
.....	3 months.....	12.00
.....	1 day.....	2.50
Show, outdoor entertainment.....	1 month.....	10.00
Skating rink.....	1 year.....	26.00
Slot, or vending machines:		
Nickel.....	1 year.....	5.00
Penny.....	1 year.....	3.00
Soliciting orders for future delivery.....	1 day.....	5.00
Solicitor.....	1 month.....	15.00
.....	1 week.....	5.00
.....	1 day.....	3.00
Souvenirs.....	1 year.....	50.00
.....	1 week.....	5.00
.....	1 day.....	2.50

¹ Same as merchant.

KIND OF BUSINESS LICENSED.	Period	License rate.
SPRINGFIELD—Continued		
Spectacle peddler.....	1 week.....	\$15.00
.....	1 day.....	5.00
Stable, boarding or livery.....	1 year.....	12.00
Storage house.....	1 year.....	16.00
Street railway.....	1 year.....	500.00
Street stand.....	1 year.....	16.00
.....	6 months.....	12.00
.....	3 months.....	8.00
.....	1 week.....	6.00
.....	1 day.....	2.50
Street-stand lecturer.....	1 day.....	5.00
Swimming pool.....	1 year.....	10.00
.....	6 months.....	6.00
Tamale dealer.....	1 year.....	20.00
Telegraph company.....	1 year.....	100.00
Tenpin alley.....	1 year.....	12.00
.....	6 months.....	7.00
Toys.....	1 year.....	50.00
.....	1 week.....	5.00
.....	1 day.....	2.50
Trust companies, for \$25,000 of stock.....	1 year.....	75.00
For each additional \$1,000 of stock.....	1 year.....	.50
Typewriter agent.....	1 year.....	18.00
Undertaker.....	1 year.....	24.00
Unclaimed goods, sale of, at auction or otherwise.....	1 day.....	7.00
Vaudeville or picture show, rate based on admission charge.....	1 year.....	50.00-75.00
Wagon yard.....	1 year.....	16.00
Water company.....	1 year.....	1,000.00
Wearing apparel:		
Agent.....	1 year.....	20.00
Canvasser.....	1 week.....	7.00
Weighing machine.....	1 year.....	100.00
.....	1 month.....	10.00
.....	1 year.....	20.00
Wienerwurst dealer.....	1 day.....	100.00-200.00
Wild West show, rate based on admission charge.....	1 year.....	25.00
Wood dealer.....	1 year.....	25.00
With merchant's license.....	1 year.....	16.00

3.—GENERAL LICENSE TAXES.

The following statement shows for each city the kinds of general licenses collected and the rates of tax imposed for the periods specified:

CITY.	Kind of license.	Period.	License rate.
JOPLIN.....	Automobile, rate based on horsepower..	1 year...	\$2.00-\$5.00
KANSAS CITY.....	Bicycle.....	1 year...	1.00
.....	Motor vehicle, rate based on horsepower..	1 year...	2.00-12.00
.....	Motor vehicle manufacturer or dealer, 1 vehicle.....	1 year...	10.00
.....	Each additional vehicle.....	1 year...	5.00
.....	Horse-drawn vehicle for pleasure, rate based on number of horses.....	1 year...	1.50-3.00
.....	For commercial use or hire, rate based on number of horses.....	1 year...	2.00-6.00
SPRINGFIELD.....	Automobile, rate based on horsepower..	1 year...	2.00-12.00
.....	Motorcycle.....	1 year...	2.00
.....	Vehicle, 1 and 2 horse.....	1 year...	1.00-2.00
ST. JOSEPH.....	Automobile and truck, rate based on horsepower.....	1 year...	2.00-12.00
ST. LOUIS.....	Automobile, rate based on horsepower..	1 year...	2.00-12.00
.....	Motorcycle.....	1 year...	2.00
.....	Barouche, 1 and 2 horse.....	1 year...	2.50-3.00
.....	Bicycle.....	1 year...	1.00
.....	Cab, 1 horse.....	1 year...	2.50
.....	Coach, 4 horse.....	1 year...	10.00
.....	Surrey, 1 horse.....	1 year...	2.00
.....	Buggy.....	1 year...	1.50
.....	Wagon, rate based on number of horses..	1 year...	2.00-15.00
.....	Manure wagon.....	1 year...	1.00

4.—LICENSE TAXES ON DOGS.

Dogs are taxed in the different cities at the following rates, each, per year: Kansa City, males \$1.50, females \$3; St. Joseph, males \$1, females \$2; St. Louis, males \$1, females \$1; and Springfield, males \$2.50, females \$5.

MONTANA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The entire cost of opening and grading streets, paving streets and alleys, setting curbs, constructing sidewalks, and extending sewers, both trunk and lateral, except storm sewers, is assessed against benefited property.

b.—For public services.

The entire cost of street sprinkling is assessed against benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

The state collects a tax of 2 per cent on premiums of fire insurance companies. One-half of the amount collected in Butte is paid into the city treasury for the benefit of the firemen's disability fund.

b.—Collected with issue of license.

The following statement shows for Butte the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BUTTE.		
Advertising matter, distributing agency for.....	3 months.....	\$10.00
Architect, rate based on annual amount of business.....	3 months.....	2.50-10.00
Assayer, rate based on monthly amount of business.....	3 months.....	3.00-10.00
Auctioneer, rate based on monthly sales.....	3 months.....	5.00-200.00
Automatic machine, for sale of merchandise.....	3 months.....	1.50
Automobile or other vehicle propelled by steam, electricity, or gasoline:		
1 machine.....	3 months.....	2.50
Each additional machine.....	3 months.....	2.00
Banking, lending money, etc., rate based on aggregate amount of business.....	3 months.....	10.00-50.00
Barber shop, each chair.....	3 months.....	1.00
Barber shop or bathhouse, each tub.....	3 months.....	1.00
Billiard, pool, or bagatelle table.....	3 months.....	3.75
Bowling, each alley.....	3 months.....	5.00
Butcher, for each fixed place of business or branch thereof, rate based on estimated average monthly sales.....	1 month.....	1.00-75.00
Cigarettes, cigarette paper, or material used in making cigarettes, except tobacco.....	1 month.....	10.00
Circus or menagerie, rate based on number of rings.....	1 day.....	100.00-500.00
	Each additional day.....	100.00-250.00
Common carrier, rate based on amount of intrastate business done in city.....	3 months.....	12.50-187.50
Contractor or builder, rate based on annual amount of business.....	3 months.....	2.50-10.00
Dance hall or dancing school.....	3 months.....	25.00
Dentist.....	3 months.....	2.50
Detective agency or bureau.....	3 months.....	10.00
Doll or cane rack.....	3 months.....	5.00
Gas or electric company.....	3 months.....	50.00
Gold dust, gold or silver bullion, gold or silver coin, buying or selling, rate based on aggregate amount of business.....	3 months.....	10.00-50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
BUTTE—Continued.		
Hotel, on each \$2,000 or fraction thereof of business done.....	3 months.....	\$5.00
Insurance agent.....	3 months.....	2.50
Intelligence office.....	3 months.....	10.00
Laundry:		
Steam.....	3 months.....	15.00
Other than steam.....	3 months.....	10.00
Lawyer.....	3 months.....	2.50
Lodging house, each room.....	3 months.....	.25
Loan agent.....	3 months.....	2.50
Manufacturer, not otherwise provided for.....	3 months.....	2.50-10.00
Medical institute or dispensary or like business.....	3 months.....	50.00
Mercantile business, commission or other, for each fixed place of business or branch thereof, rate based on estimated average monthly sales.....	1 month.....	1.00-75.00
Merchant, traveling, selling gold, silver, or plated ware, or jewelry.....	1 year.....	25.00
Nurse, trained.....	3 months.....	2.50
Merry-go-round.....	3 months.....	50.00
Motorcycle.....	3 months.....	1.00
Oleomargarine, butterine, or imitation cheese, on each pound sold, collected monthly.....	Not limited.....	.01
Opera or concert, not exhibiting in licensed theater.....	1 exhibition.....	3.00
Pawnbroker.....	3 months.....	40.00
Peddler, hawker, or traveling merchant:		
With pack.....	3 months.....	6.25
With wagon, rate based on number of horses used.....	3 months.....	10.00-15.00
Physician and surgeon.....	3 months.....	2.50
Photographer.....	3 months.....	2.50
Real estate agent.....	3 months.....	2.50
Restaurant or eating house, on each \$2,000, or fraction thereof of business done.....	3 months.....	5.00
Shooting gallery.....	3 months.....	15.00
Show, minstrel, legerdemain or not otherwise provided for, except licensed theater.....	1 performance.....	5.00
Skating rink, roller or ice.....	3 months.....	50.00
Soda fountain or gooseneck or like device, for sale of nonalcoholic drinks.....	3 months.....	3.00
Soda water, pop, or other light drinks, manufacture of.....	1 month.....	7.50
Steam railway, on intrastate business done at city office.....	3 months.....	125.00
Stable, feed or livery.....	3 months.....	10.00
Stock corral or hay yard.....	3 months.....	5.00
Stock, bond, or note broker, rate based on aggregate amount of business done.....	3 months.....	10.00-50.00
Street railway, horse, mule or, or electric.....	3 months.....	50.00
Telegraph company, each instrument, except those used exclusively for interstate business.....	3 months.....	5.00
Telephone company.....	3 months.....	100.00
Theater.....	1 year.....	100.00
Variety or concert.....	1 month.....	40.00
Vehicle, horse-drawn, omnibus, hack, or carriage:		
1 horse.....	3 months.....	2.50
Each additional horse.....	3 months.....	1.50
Water company.....	3 months.....	100.00
Warehouseman, railroad company acting as, except in capacity of common carrier.....	3 months.....	10.00
Weighing, public or platform scales for hire.....	1 year.....	10.00

3.—GENERAL LICENSE TAXES.

No general license taxes are collected in Butte.

4.—LICENSE TAXES ON DOGS.

There is a license tax on male dogs of \$3 each, and on female dogs of \$10 each, per year.

NEBRASKA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Omaha all costs of opening and grading streets, paving streets and alleys, setting curbs, constructing sidewalks and lateral sewers, and extending water mains are assessed against benefited property.

In Lincoln benefited property is assessed 100 per cent of the cost of paving streets and alleys and setting curbs, and also an amount not to exceed 50 cents per foot for lateral sewers.

b.—For public services.

No special assessments are levied for public services in the Nebraska cities included in this report.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In Lincoln the following business taxes, based on the gross receipts, are collected without the issue of a license: Electric light and power companies, 2 per cent; express companies, 2½ per cent; gas companies, 2½ per cent; street railway companies, 5 per cent; telegraph companies, 2 per cent; and telephone companies, 2 per cent.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LINCOLN.		
Auctioneer.....	1 day.....	\$5.00
Billiards and pool, each table.....	1 year.....	10 00
Billposter.....	1 year.....	25.00
Bowling, each alley.....	1 year.....	10 00
Chauffeur.....	1 year.....	1 00
Circus.....	1 day.....	75.00-200 00
Elevator.....	1 year.....	1 00
Junk dealer.....	1 year.....	5 00
Milk dealer.....	1 year.....	1 00
Moving pictures.....	1 year.....	75.00
Plumber.....	1 year.....	10 00
Scavenger.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	5 00
Shooting gallery.....	1 year.....	25.00
Sidewalk contractor.....	1 year.....	15.00
Theater.....	1 year.....	100.00

OMAHA.		
Auctioneer.....	6 months.....	\$50.00
Automobiles.....	1 year.....	10.00
Bankrupt stock.....	1 day.....	25.00
Bill distributing.....	1 year.....	25.00
Circus, rate based on admission charge.....	1 day.....	25.00-300.00
	Each additional day.....	25.00-150.00
Dance hall.....	1 year.....	10.00
Employment agency.....	6 months.....	20.00
Express.....	1 year.....	5.00
Fortune teller.....	6 months.....	15.00
Fish dealer.....	1 year.....	10.00
Gunpowder.....	1 year.....	5.00
Hacks.....	1 year.....	5.00
Hack driver.....	1 year.....	1.00
House mover.....	6 months.....	10.00
Ice wagon.....	1 year.....	5.00
Junk dealer.....	6 months.....	15.00
Junk peddler.....	1 year.....	4.00
Meat dealer.....	1 year.....	20.00
Messenger express business.....	6 months.....	10.00
Milk by hand, for each cow.....	1 year.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
OMAHA—Continued.		
Milk depot or store.....	6 months.....	\$5.00
Milk wagon.....	6 months.....	5.00
Moving pictures:		
Seating capacity 350, or less.....	1 year.....	35.00
Seating capacity over 350, each seat.....	1 year.....	10 00
Special license.....	10 days.....	25.00
Night-soil wagon.....	1 year.....	10.00
Pawnbroker.....	6 months.....	50.00
Peddler:		
Foot.....	1 month.....	10.00
Pushcart.....	6 months.....	10.00
Wagon.....	6 months.....	15.00
Peddler's assistant.....	6 months.....	10.00
Pool hall:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	1.00
Produce.....	6 months.....	50.00
To sell by carload, each car.....		10.00
Refuse wagon.....	1 year.....	2.00
Runner.....	6 months.....	15.00
Secondhand dealer.....	1 year.....	5.00
Secondhand furniture dealer.....	6 months.....	5.00
Shooting gallery.....	6 months.....	25.00
Street band.....	1 week.....	12.00
	1 day.....	2.50
Street sale.....	1 day.....	10.00
Sidewalk stand.....	6 months.....	12.00
Theater, rate based on seating capacity.....	1 year.....	75.00-150.00
Transient dealer.....	1 day.....	25.00

3.—GENERAL LICENSE TAXES.

No general license taxes are collected in Nebraska cities.

4.—LICENSE TAXES ON DOGS.

Omaha imposes an annual license tax of \$1 each on male dogs and \$3 each on female dogs. In Lincoln the rate is \$1 each on all dogs.

NEW HAMPSHIRE.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

No special assessments are levied for public improvements.

b.—For public services.

The entire cost of moth extermination is assessed against benefited property, provided such cost does not exceed one-half of 1 per cent of the assessed valuation.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without the issue of license.

b.—Collected with issue of license.

The following statement shows for Manchester the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MANCHESTER.		
Billiards and pool, each table.....	1 year.....	\$10.00
Bottle washer.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	10.00
Dance hall.....	1 night.....	1.50
Employment office.....	1 year.....	5.00
Hackney coach, cab, or carriage.....	1 year.....	1 00
Junk dealer.....	1 year.....	5.00
Lunch cart.....	1 year.....	10.00
Merry-go-round.....	1 day.....	1.00
Milk dealer.....	1 year.....	2.00
Pawnbroker.....	1 year.....	25.00
Plumber.....	1 year.....	1.50
Roller skating.....	1 night.....	1 00
Scavenger, each vehicle.....	1 year.....	1.50
Shooting gallery.....	1 year.....	10.00
Show or exhibition, rate based on seating capacity and location.....	1 day.....	10.00-300.00
Wagon, or other vehicle, job team, etc., per team.....	1 year.....	.50

3.—GENERAL LICENSE TAXES.

No general license taxes are collected.

4.—LICENSE TAXES ON DOGS.

The tax on male dogs is \$2 each and on female dogs \$5 each per year.

NEW JERSEY.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Bayonne and Orange levy special assessments for the entire cost of opening, grading, and paving streets, paving alleys, setting curbs, laying sidewalks, and constructing trunk and lateral sewers. Camden, East Orange, Hoboken, Jersey City, Newark, Passaic, Trenton, and West Hoboken assess the costs of such improvements according to benefits, except those for opening streets in Camden

and for constructing trunk and lateral sewers in East Orange and trunk sewers in Passaic.

Atlantic City assesses benefited property for two-thirds of the cost of paving streets and for the entire cost of laying sidewalks.

Elizabeth levies special assessments according to benefits for opening, grading, and paving streets and paving alleys and for the full cost of curbs and sewers. Paterson levies special assessments according to benefits for opening and grading streets, setting curbs, and constructing sewers; for two-thirds of the cost of paving streets and alleys, and for the entire cost of laying sidewalks.

Perth Amboy levies against benefited property special assessments for the entire cost of grading streets, setting curbs, laying sidewalks, building sewers, and for two-thirds of the cost of paving streets and alleys.

In Camden the cost of water-main extensions is assessed against property owners, at 60 cents per linear foot, while East Orange levies special assessments for the cost of drains.

b.—For public services.

Newark levies special assessments for care of shade trees.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

All cities in New Jersey collect a tax of 2 per cent on the gross premiums of fire insurance companies and the receipts from this source are distributed equally between the firemen's pension funds and the firemen's relief associations in the cities where collected. According to an act of the legislature, cities are empowered to levy a tax of 5 per cent on the gross receipts of auto busses.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTIC CITY.		
Advertising:		
Sign, for business not conducted on premises—		
Electrical, rate based on square feet	1 year	\$10.00-\$50.00
Illuminated, rate based on square feet	1 year	10.00-20.00
Wagon or other vehicle used for	1 year	50.00
Advertising or demonstration store, rate based on number of commo lities	1 year	5.00-25.00
Auction store	1 year	250.00
Auctioneer	1 year	25.00
Automatic weighing machines up to 30	1 year	2.00
Each additional machine	1 year	.25
Automatic slot music machine, parlor	1 year	25.00
Automobiles:		
Accessories	1 year	10.00
In garages	1 year	5.00
Exchange or salesroom	1 year	25.00
Garage, 3,000 square feet or less	1 year	25.00
On each 1,000 square feet over 3,000, additional	1 year	10.00
Taxicab for hire	1 year	25.00
Other than taxicab, rate based on passenger capacity	1 year	25.00-50.00
Amusement or cable road, run by boat or car, switchback, revolving swing, observation tower, shoot-the-shute, toboggan slide, flying horses, bicycle track, the old mill, illusion show, performing animals, each	1 year	150.00
Other than as above, except freak or side show	1 year	50.00
Art glass ware	1 year	10.00
Aviation machines	1 year	50.00
Baby coach stand or store, each	1 year	10.00
Bakery	1 year	15.00
Barrel dealer	1 year	25.00
Barber shop, selling cigars	1 year	5.00
Baseball and athletic grounds	1 year	25.00
Baseball electric score board	1 year	150.00
Bathhouse, rate based on number of rooms	1 year	10.00-300.00
Bicycles and bicycle supplies	1 year	10.00
Bill and sign posting	1 year	50.00
Billboard, rate based on length	1 year	1.00-5.00
Billboard advertising company	1 year	100.00
Billiards or pool, each table	1 year	5.00
Boarding house or hotel permitting ocean bathing from house, rate based on number of rooms	1 year	25.00-75.00
Boarding house, hotel, restaurant, and barber shop selling cigars from case	1 year	5.00
Boarding house, cottage, hotel, inn, tavern, each sleeping room	1 year	.50
Boots and shoes	1 year	15.00
Boots, shoes, dry goods, and hosiery	1 year	20.00
Bottle dealer	1 year	25.00
Bottler of soft drinks, wholesale, not paying liquor license	1 year	50.00
Potting agent, selling or delivering soft drinks	1 year	50.00
Bowling, each alley	1 year	5.00
Bread, pastry, ice cream, and confectionery	1 year	25.00
Brick dealer or yard	1 year	15.00
Brick, lime, and cement or mortar dealer	1 year	15.00-25.00
Butter, eggs, and poultry	1 year	15.00
Cart, automobile	1 year	10.00
Cart, rate based on number of horses	1 year	5.00
Carpet-cleaning establishment	1 year	10.00
Carpet-cleaning vacuum machine	1 year	15.00
Carriage and wagon making	1 year	15.00
Cigars and postcards or stationery	1 year	
Cigars, barber shop, pool parlor, shoe-shining parlor, selling from case only	1 year	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTIC CITY—Continued.		
Cigars and tobacco:		
Retail	1 year	\$10.00
Wholesale	1 year	15.00
Wholesale and retail	1 year	20.00
Circus	1 year	300.00
Clothing	1 year	15.00
Clothing and ladies' and gents' furnishing goods	1 year	20.00
Clothing and gents' furnishing goods, boots, and shoes	1 year	30.00
Clothing and goods as above specified and other goods	1 year	60.00
Coal or ice wagon or cart, each	1 year	15.00
Coal yard	1 year	25.00
Confectionery	1 year	10.00
Confectionery and cigars	1 year	15.00
Confectionery and fruit	1 year	25.00
Confectionery, cigars, and produce	1 year	20.00
Confectionery and ice cream	1 year	15.00
Confectionery, ice cream, and soft drinks	1 year	20.00
Confectionery, ice cream, soft drinks, and cigars	1 year	25.00
Crematory or reduction plant	1 year	100.00
Delicatessen	1 year	35.00
Delicatessen and restaurant	1 year	35.00
Delivery automobile, used in any licensed business	1 year	10.00
Delivery or collecting wagon, 1 horse, used in any licensed business	1 year	5.00
Delivery or collecting wagon, or automobile, other than above	1 year	25.00
Department store	1 year	100.00
Distiller or rectifier	1 year	50.00
Drugs	1 year	15.00
Drugs, fancy goods, soda water, and cigars	1 year	25.00
Drugs, wholesale and retail, fancy goods, soda water, and cigars	1 year	35.00
Dry goods and notions	1 year	15.00
Dry goods and notions and ladies' and gents' furnishings	1 year	20.00
Dry goods, notions, ladies' and gents' furnishing goods, boots, and shoes	1 year	30.00
Dry goods, ladies' clothing, ladies' and gents' furnishings, millinery, and notions	1 year	40.00
Dry goods and goods as above specified, and other goods, other than department stores	1 year	60.00
Electric supplies	1 year	15.00
Electric supplies and hardware	1 year	20.00
Electric supplies and automobile supplies	1 year	20.00
Electrician, master:		
Original license	1 year	25.00
Renewal	1 year	2.00
Employment agency	1 year	25.00
Exhibition, other than advertising or demonstration store	1 year	50.00
Express:		
Automobile or 2-horse wagon	1 year	15.00
1-horse wagon	1 year	10.00
Five, 10, or 3 cent store	1 year	75.00
Flour and feed	1 year	25.00
Flowers and plants	1 year	10.00
Flower vender, except on the boardwalk or approaches	1 year	35.00
French dry cleaning	1 year	15.00
Fruit stand	1 year	15.00
Fruit store	1 year	25.00
Fruit and soft drinks	1 year	20.00
Fruit and delicatessen	1 year	50.00
Fruit, delicatessen, and groceries	1 year	60.00
Furniture	1 year	15.00
Furniture and carpets	1 year	30.00
Furniture, carpets, and stoves	1 year	35.00
Furniture, carpets, and clothing	1 year	35.00
Furniture, carpets, clothing, and jewelry	1 year	40.00
Furniture, men's clothing, hats, baby coaches, carpets, ladies' gowns, and shirt waists	1 year	50.00
Furs	1 year	25.00
Gas supplies and fixtures	1 year	15.00
Gents' furnishings, bats, and caps	1 year	15.00
Gents' furnishings and stationery	1 year	20.00
Gents' furnishings and shoes	1 year	20.00
Gents' furnishings, dry goods, and notions	1 year	25.00
Gents' furnishings, hats, caps, and millinery	1 year	30.00
Gents' furnishings, ladies' hats, lace goods, and jewelry	1 year	30.00
Gents' furnishings, bats, caps, ladies' coats, hats, and shoes	1 year	30.00
Golf game	1 year	25.00
Groceries	1 year	10.00
Groceries and cigars	1 year	15.00
Groceries and produce, wholesale or retail	1 year	20.00
Groceries and produce, poultry, and meats	1 year	15.00
Groceries and other goods as specified above and other goods	1 year	25.00
Groceries and dry goods	1 year	15.00
Groceries, dry goods, shoes, and cigars	1 year	30.00
Groceries, produce, and cigars	1 year	20.00
Groceries, produce, meats, and cigars	1 year	25.00
Hack, omnibus, or carriage, rate based on number of horses	1 year	10.00-12.00
Hardware	1 year	10.00
Hardware, tinware, ship chandlery, and sporting goods	1 year	15.00
Hardware, tinware, and plumbing supplies	1 year	20.00
Hardware, tinware, stoves, plumbing supplies, and paint	1 year	30.00
Hardware, tinware, ship chandlery, paints and oils, sporting goods, and plumbing supplies	1 year	30.00
Hardware, tinware, paints, oils, tin work, plumbing supplies, wall papers, and house-furnishing goods	1 year	40.00

1 Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTIC CITY—Continued.		
Hardware, plumbing supplies, metals, household goods, china and crockery when sold with other goods.....	1 year.....	\$100.00
Hay, grain, or feed, sale of, from railroad car or depot.....	1 year.....	25.00
Hides, tallow, and fats, each wagon.....	1 year.....	25.00
Hokey-pokey dealer, ice-cream or peanut vender, each wagon or cart.....	1 year.....	75.00
Hothouse, each.....	1 year.....	10.00
House-furnishing goods, not including carpets.....	1 year.....	15.00
Ice cream:		
Manufacturer.....	1 year.....	20.00
Parlor or stand.....	1 year.....	10.00
Ice plant, public service, rate based on daily capacity in tons.....	1 year.....	25.00-50.00
Imported linens, laces, and jewelry.....	1 year.....	30.00
Information bureau.....	1 year.....	10.00
Jewelry, manufacturing.....	1 year.....	15.00
Jewelry.....	1 year.....	12.00
Jewelry, leather, and silk goods.....	1 year.....	25.00
Jewelry, leather goods, and novelties.....	1 year.....	15.00
Jewelry and goods as above specified and other goods.....	1 year.....	25.00
Junk dealer.....	1 year.....	150.00
Junk gatherer.....	1 year.....	175.00
Keys, locksmith and bellhanging supplies.....	1 year.....	10.00
Keys, locksmith and bellhanging supplies, hardware, and sporting goods.....	1 year.....	15.00
Ladies' suits and shirt waists.....	1 year.....	20.00
Ladies' suits, shirt waists, and fur goods.....	1 year.....	25.00
Ladies' suits, dry goods, notions, gents' furnishing goods, and fur goods.....	1 year.....	35.00
Ladies' millinery and furnishings.....	1 year.....	15.00
Ladies' clothing and fur goods.....	1 year.....	20.00
Ladies' millinery and goods as above specified and other goods.....	1 year.....	50.00
Ladies' gowns, millinery, fancy goods, and ladies' furnishings.....	1 year.....	20.00
Ladies' and gents' furnishings and shoes.....	1 year.....	25.00
Ladies' goods, notions, gents' furnishings and shoes. Laundry.....	1 year.....	25.00
Collection and distributing agency.....	1 year.....	10.00
Delivery auto vehicle.....	1 year.....	10.00
Delivery wagon, rate based on number of horses.....	1 year.....	5.00-10.00
Plant, steam or electric.....	1 year.....	20.00
Linens, silks, embroideries, and other clothes and notions.....	1 year.....	25.00
Livery stable.....	1 year.....	50.00
Livery stable and automobile garage combined.....	1 year.....	50.00
Lunch stand.....	1 year.....	10.00
Lunch stand and soft drinks or lunch room and soft drinks.....	1 year.....	15.00
Lumberyard.....	1 year.....	35.00
Lumber yard and mill.....	1 year.....	50.00
Lumber and brick yard.....	1 year.....	50.00
Lumber and brick yard, and mill.....	1 year.....	65.00
Manufacturing, place or device.....	1 year.....	10.00
Meats.....	1 year.....	10.00
Meats, provisions, or produce.....	1 year.....	15.00
Meats, butter, and eggs, poultry, provisions, or produce.....	1 year.....	25.00
Milk wagon or depot.....	1 year.....	10.00
Moving-picture operator.....	1 year.....	5.00
Moving-picture or stereopticon show, scenic theater, electric illusions, or stereopticon advertising, except open-air show.....	1 year.....	150.00
Same in open air.....	1 year.....	100.00
Music, sheet, with vocal demonstration.....	1 year.....	100.00
Musical instruments and music.....	1 year.....	10.00
Musician, traveling.....	1 year.....	25.00
News stand.....	1 year.....	5.00
Newspaper publisher.....	1 year.....	10.00
Ocean pier, not including theaters, moving-picture shows, exhibitions, or other amusements upon piers for which extra fees are charged for admission.....	1 year.....	250.00
Odd pins, each table.....	1 year.....	5.00
Oil, gasoline, petroleum, etc.:		
Supply or service plant except garage, rate based on capacity in gallons.....	1 year.....	10.00-100.00
Wagon.....	1 year.....	25.00
Optical goods, eyeglasses.....	1 year.....	15.00
Optical goods and photo supplies.....	1 year.....	15.00
Optician, traveling.....	1 year.....	50.00
Oyster depot.....	1 year.....	10.00
Oyster stand, ice cream, and confectionery.....	1 year.....	15.00
Oyster wagon, selling on street.....	1 year.....	10.00
Paint and oil.....	1 year.....	15.00
Patent medicines.....	1 year.....	15.00
Peddler:		
Baskets, books, magazines, keys, or bellhanging supplies.....	1 year.....	50.00
Candy or sandwiches from baskets or trays.....	1 year.....	25.00
Foreign and domestic linens, laces, embroideries, silks, and other like goods and clothing, cloth and furs, or jewelry and diamonds.....	1 year.....	100.00
Meats, without license for store, each wagon.....	1 year.....	10.00
Produce, or huckster, rate based on number of horses.....	1 year.....	10.00-15.00
With basket, pack, wheelbarrow, pushcart, selling any article not above mentioned, except farm produce, each.....	1 year.....	100.00
Balloons.....	1 year.....	50.00
House-furnishing goods and clothing.....	1 year.....	100.00
With wheelbarrow or pushcart, selling farm produce.....	1 year.....	10.00
With wheelbarrow or pushcart, selling sea food, not caught by peddler.....	1 year.....	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ATLANTIC CITY—Continued.		
Peddler—Continued.		
With wagon, pushcart or basket, selling pies, cakes, and bread.....	1 year.....	\$25.00
Photographer, traveling or soliciting, each camera.....	1 year.....	100.00
Photographic establishment.....	1 year.....	15.00
Plumbing, steam, or gas fitting supplies.....	1 year.....	15.00
Produce, sold at wharf, dock, or boat, each dealer.....	1 year.....	10.00
Produce, meats, or other provisions, sold from railroad cars or depots.....	1 year.....	25.00
Real estate.....	1 year.....	10.00
Reclining, observation or beach chair, for hire, each chair or seat.....	1 year.....	1.00
Restaurant, rate based on number of tables.....	1 year.....	10.00-100.00
Rolling chairs, for hire:		
Double.....	1 year.....	15.00
Single.....	1 year.....	10.00
Rolling or invalid chair station, each.....	1 year.....	100.00
Rugs, oriental or other.....	1 year.....	25.00
Saddle horses, rate based on height of horse.....	1 year.....	5.00-10.00
Saddlery and harness.....	1 year.....	10.00
Sandwiches only, sale of, each wagon.....	1 year.....	50.00
Scales, not automatic.....	1 year.....	10.00
Sea foods.....	1 year.....	25.00
Secondhand clothing or furniture.....	1 year.....	75.00
Sewing machines.....	1 year.....	10.00
Shells and novelties.....	1 year.....	15.00
Ship chandlery.....	1 year.....	10.00
Ship or boat yard.....	1 year.....	10.00
Shooting gallery.....	1 year.....	25.00
Show, side or freak.....	1 year.....	200.00
Shuffleboard.....	1 year.....	10.00
Skating rink.....	1 year.....	50.00
Skee ball exercising game, each alley.....	1 year.....	10.00
Soft drinks, stand.....	1 year.....	10.00
Soft drinks and ice cream, stand.....	1 year.....	15.00
Soft drinks or cooked goods, sold on streets, each wagon.....	1 year.....	250.00
Spectacle and eyeglass stand.....	1 year.....	50.00
Stationery.....	1 year.....	10.00
Stationery and toys.....	1 year.....	15.00
Stock broker or dealer.....	1 year.....	100.00
Stoneyard.....	1 year.....	10.00
Store, not otherwise licensed.....	1 year.....	10.00
Storage house.....	1 year.....	25.00
Stoves and plumbing supplies.....	1 year.....	15.00
Street car, using city streets.....	1 year.....	50.00
Tailoring:		
Cleaning and pressing.....	1 year.....	5.00
Gents' furnishings, hats and caps.....	1 year.....	20.00
Merchant.....	1 year.....	15.00
Teas, coffees, and spices.....	1 year.....	10.00
Theater, opera house, or garden, not selling intoxicating liquors.....	1 year.....	150.00
Tinware, cooking utensils.....	1 year.....	10.00
Umbrella stand.....	1 year.....	10.00
Undertaker's establishment.....	1 year.....	15.00
Variety store and bric-a-brac.....	1 year.....	15.00
Wall paper.....	1 year.....	10.00
Waste paper or rubbish.....	1 year.....	25.00
Wood yard.....	1 year.....	10.00
Business for which a license of \$10 or over is charged, carrying an additional ware, not specifically licensed, additional.....	1 year.....	5.00

BAYONNE.

Billiards or pool, each table.....	1 year.....	\$1.00
Bowling, each alley.....	1 year.....	1.00
Dead animals, removal.....	1 year.....	50.00
Employment agency.....	1 year.....	20.00
Fat gatherer.....	1 year.....	5.00
Ice wagon.....	1 year.....	1.00
Junk dealer.....	1 year.....	25.00
Merry-go-round.....	1 month.....	2.00-10.00
Milk:		
Store.....	1 year.....	2.00
Wagon.....	1 year.....	2.00
Moving pictures.....	1 year.....	50.00
Scavenger.....	1 year.....	10.00
Theater.....	1 year.....	100.00
Vender:		
Foot.....	1 year.....	10.00
Wagon.....	1 year.....	20.00

CAMDEN.

Auctioneer.....	1 year.....	\$25.00
Billiards or pool, each table.....	1 year.....	5.00
Billposting.....	1 year.....	50.00
Bowling, each alley.....	1 year.....	5.00
Circular distributor.....	1 year.....	6.00
Circus, rate based on number of rings.....	1 day.....	25.00-200.00
Employment agency.....	1 year.....	10.00
Garage:		
Individual, 1 car.....	1 year.....	1.00
Public, up to 5 cars.....	1 year.....	5.00
Over 5 cars, each additional car.....	1 year.....	1.50
Junk dealer.....	1 year.....	6.00
Junk and rag dealer, store.....	1 year.....	24.00
Milk.....	1 year.....	1.00
Moving-picture show, per seat.....	1 year.....	1.10

1 None more than \$15.

2 None less than \$25.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CAMDEN—Continued.		
Moving-picture show.....	1 night.....	\$1.00
Peddler:		
Pushcart, basket, etc.....	1 year.....	5.00
With team, rate based on number of horses.....	1 year.....	10.00-15.00
Petroleum, naphtha, etc., sale or hawking, rate based on number of horses.....	1 year.....	10.00-15.00
Plumber.....	1 year.....	1.00
Public hack or conveyance, rate based on passenger capacity.....	1 year.....	3.00-10.00
Rag picker and itinerant scrap trader, with privilege of 1 team.....	1 year.....	6.00
Secondhand store.....	1 year.....	6.00
Secondhand store, handling tools and bicycles.....	1 year.....	24.00
Shuffleboard, each.....	1 year.....	5.00
Skating rink.....	1 year.....	50.00
Special officer, including badge.....	1 year.....	1.50
Theater, not to exceed.....	1 day.....	2.00
Trading stamp dealer:		
Retail.....	1 year.....	2.00
Wholesale.....	1 year.....	10.00

EAST ORANGE.

Auctioneer.....	1 year.....	\$5.00
Baby boarding house.....	1 year.....	1.00
Baggage wagon.....	1 year.....	20.00
Billiards or pool.....	1 year.....	10.00
Billposting.....	1 year.....	50.00
Circus or exhibition of trained animals.....	No time fixed.....	100.00
Driver, cab, carriage, omnibus, or stage.....	1 year.....	10.00
Dumping privilege to scavenger.....	1 year.....	20.00
Employment agency.....	1 year.....	10.00
Explosives:		
Jobber.....	1 year.....	20.00
Retailer.....	1 year.....	10.00
Storage.....	1 year.....	25.00
Fireworks.....	1 year.....	2.00
Garage, public.....	1 year.....	10.00
Hackman.....	1 year.....	10.00
Ice.....	1 year.....	2.50
Junkman.....	1 year.....	10.00
Junk shop.....	1 year.....	100.00
Kerosene.....	1 year.....	1.00
Milk store or wagon.....	1 year.....	2.00
Moving-picture show.....	1 year.....	100.00
Pawnbroker.....	1 year.....	25.00
Plumber:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	2.00
Restaurant.....	1 year.....	10.00
Scavenger.....	1 year.....	10.00
Vender.....	1 year.....	10.00

ELIZABETH.

Auctioneer.....	1 year.....	\$25.00
Billiards or pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	2.50
Billposting.....	1 year.....	25.00
Cab.....	1 year.....	5.00
Carnival:		
Local.....	1 day.....	1.00
Out of town people.....	1 day.....	10.00
Circus, rate based on size.....	1 day.....	5.00-100.00
Combustibles, sale of.....	1 year.....	1.00
Dance hall.....	1 year.....	20.00
Distributor of handbills.....	1 year.....	5.00
Freak show.....	1 day.....	1.00
Hack.....	1 year.....	5.00
Junkman.....	1 year.....	10.00
Lunch wagon.....	1 year.....	25.00
Merry-go-round.....	1 day.....	1.00
Milk.....	1 year.....	2.00
Moving-picture theater.....	1 year.....	45.00
Pawnbroker.....	1 year.....	50.00
Plumber.....	1 year.....	10.00
Theater.....	1 year.....	100.00
Truck.....	1 year.....	5.00

HOBOKEN.

Auctioneer.....	1 year.....	\$25.00
Barber.....	1 year.....	2.00
Billiards or pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	10.00
Boxing, each alley.....	1 year.....	2.00
Cab.....	1 year.....	5.00
Employment agency.....	1 year.....	25.00
Express.....	1 year.....	5.00
Fat and bone.....	1 year.....	5.00
Hack.....	1 year.....	5.00
Ice.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
HOBOKEN—Continued.		
Junk dealer.....	1 year.....	\$10.00
Lodging house, each bed.....	1 year.....	1.00
Milk.....	1 year.....	2.00
Moving-picture theater.....	1 year.....	200.00
Musician.....	1 year.....	10.00
Omnibus.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	5.00
Plumber.....	1 year.....	10.00
Scavenger.....	1 year.....	10.00
Stage.....	1 year.....	5.00
Swift.....	1 year.....	5.00
Theater.....	1 year.....	300.00
Truck.....	1 year.....	5.00

JERSEY CITY.

Auctioneer.....	1 year.....	\$50.00
Advertising signs, upon fences, buildings, or other structures.....	1 year.....	250.00
Billiards or pool.....	1 year.....	5.00
Blasting rock.....	1 year.....	5.00
Cartman.....	1 year.....	1.50
Circus:		
Admission over 25 cents.....	1 day.....	500.00
Admission less than 25 cents.....	1 week.....	150.00
Each succeeding week.....	1 week.....	50.00
Concert or entertainment, admission 50 cents or more.....	Each performance.....	25.00
Driver, hack, cab, or omnibus.....	1 year.....	5.00
Exhibition, athletic or scientific.....	Each exhibition.....	100.00
Explosives, sale or transportation.....	1 year.....	5.00
Expressman.....	1 year.....	1.50
Fat and bones:		
Collection.....	1 year.....	5.00
Transportation.....	1 year.....	10.00
Fly-by-night merchant.....	1 year.....	250.00
Fireworks, manufacture or storage of.....	1 year.....	5.00
Hand organ grinder.....	1 year.....	5.00
Intelligence office.....	1 year.....	5.00
Junk shop.....	1 year.....	15.00
Lodging house, each bed.....	1 year.....	.25
Milk and cream:		
Store.....	1 year.....	1.00
Wagon.....	1 year.....	2.00
Moving-picture machine.....	1 year.....	5.00
Moving-picture operator.....	1 year.....	1.00
Musician.....	1 year.....	25.00
Newspaper vender, resident.....	1 year.....	10.00
Oil wagon.....	1 year.....	5.00
Pawnbroker.....	1 year.....	150.00
Peddler:		
Resident.....	1 year.....	10.00
Nonresident.....	1 year.....	25.00
Places holding entertainments, balls or dances, where liquors are sold.....	1 year.....	300.00
Plays, singing, etc., where liquors are sold.....	1 month.....	25.00
Porter, public:		
Original license, \$2 additional for badge.....	1 year.....	5.00
Renewal.....	1 year.....	3.00
Steam engineer.....	1 year.....	2.00
Stevedore, for each horse, mule, or hoisting machine used.....	1 year.....	5.00
Street car, each.....	1 year.....	10.00

NEWARK.

Auctioneer.....	1 year.....	\$50.00
Bill distributor.....	1 year.....	2.00
Billposter.....	1 year.....	25.00
Cartman.....	1 year.....	5.00
Circus.....	1 day.....	50.00-350.00
Dance hall.....	1 year.....	100.00
Employment agency.....	1 year.....	25.00
Hack driver.....	1 year.....	5.50
Hackman.....	1 year.....	10.00-10.50
Junk:		
Dealer, with wagon.....	1 year.....	15.00
On foot.....	1 year.....	10.50
Shopkeeper.....	1 year.....	25.00
Lodging house.....	1 year.....	1.00
Motor driver.....	1 year.....	5.50
Motor owners, with badge.....	1 year.....	10.50
Without badge.....	1 year.....	10.00
Organ grinder.....	1 year.....	10.50
Pawnbroker.....	1 year.....	150.00
Peddler:		
Meat.....	1 year.....	20.00
With satchel or pack.....	1 year.....	5.50
Sale of goods by nonresident.....	1 year.....	25.00
Show, exhibition, movie, etc.....	1 day.....	1.00
Street car, each.....	1 year.....	10.00
Theater.....	1 year.....	350.00
Vender.....	1 year.....	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ORANGE.		
Auctioneer.....	1 year.....	\$10.00
Circus.....	1 day.....	20.00-40.00
Employment agency.....	1 year.....	3.00
Gasoline.....	1 year.....	25.00
Hackman.....	1 year.....	1.00
Market, except Saturday.....	1 day.....	.50
Saturday only.....	1 day.....	1.00
Milk.....	1 year.....	2.00
Newsboy.....	1 year.....	.50
Night-soil collector.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
Pack.....	1 year.....	5.00
Wagon.....	1 year.....	10.00
Plumber.....	1 year.....	5.00
Scavenger.....	1 year.....	10.00
Street car, each.....	1 year.....	10.00
Theater.....	1 year.....	75.00

PASSAIC.		
Auctioneer.....	1 year.....	\$26.00
Dance hall.....	1 year.....	100.00
Hack.....	1 year.....	5.50
Ice.....	1 year.....	1.00
Ice wagon.....	1 year.....	1.00
Junk.....	1 year.....	5.00
Milk.....	1 year.....	1.00
Milk wagon.....	1 year.....	1.00
Moving-picture theater.....	1 year.....	100.00
Peddler.....	1 year.....	15.00
Pushcart.....	1 year.....	10.00
Scavenger.....	1 year.....	20.00
Wagon.....	1 year.....	15.00

PATERSON.		
Auctioneer.....	1 year.....	\$50.00
Abattoir.....	1 year.....	25.00
Boxing bout.....	Each entertainment.....	(1)
Carnival.....	(2)	150.00
Dance hall.....	1 year.....	40.00
Employment agent.....	1 year.....	10.00
Express wagon.....	1 year.....	6.00
Hack.....	1 year.....	6.00
Ice dealer.....	1 year.....	5.00
Junk dealer.....	1 year.....	25.00
Milk dealer.....	1 year.....	2.00
Motion-picture operator:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	1.00
Pawnbroker.....	1 year.....	150.00
Peddler:		
With horse and wagon.....	1 year.....	25.00
With pushcart.....	1 year.....	18.00
Carrying his goods.....	1 year.....	12.00
Scavenger-vault cleaner.....	1 year.....	15.00
Show, license transfer.....	1 year.....	25.00
Show or exhibition, miscellaneous.....	1 day.....	5.00
	Each additional day.....	1.00
Theatrical, theaters and movies.....	1 year.....	300.00

PERTH AMBOY.		
Auctioneer.....	1 year.....	\$25.00
Barber.....	1 year.....	1.00
Billiards.....	1 year.....	10.00
Circus, rate based on admission.....	1 day.....	50.00-100.00
Concert, rate based on admission.....	Each entertainment.....	\$5.00-10.00
Exhibition, athletic or scientific.....	Each entertainment.....	4 100.00
Fish dealer.....	1 year.....	.50
Hack.....	1 year.....	15.00
Huckster.....	1 year.....	25.00
Ice cream.....	1 year.....	1.00
Junk dealer.....	1 year.....	25.00

¹ Five per cent of gross receipts, minimum \$10.

² For period of stay. Time not reported.

³ These provisions do not apply to a concert given for a charitable or benevolent purpose.

⁴ Maximum license tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
PERTH AMBOY—Continued.		
Milk dealer.....	1 year.....	\$2.00
Pawnbroker.....	1 year.....	125.00
Peddler.....	1 year.....	10.00
Pushcart.....	1 year.....	15.00
Public hall, rate based on seating capacity.....	1 year.....	5.00-50.00
Scavenger.....	1 year.....	2.00
Theater, opera house, or moving-picture show, rate based on seating capacity.....	1 year.....	50.00-200.00

TRENTON.		
Auctioneer.....	1 year.....	\$6.00
Automatic machine exhibition.....	1 year.....	50.00
Ball bat game.....	1 year.....	60.00
Billposting company.....	1 year.....	50.00
Extramural.....	1 year.....	1.00
Carrousel.....	1 year.....	120.00
Circus.....	1 day.....	100.00
Entertainment in house or hall.....	1 year.....	50.00
Exhibition:		
In store.....	1 year.....	50.00
Under canvas.....	1 month.....	5.00
In store.....	1 month.....	25.00
Under canvas.....	1 day.....	7.50
Hand organ or street piano.....	1 year.....	3.00
Junk:		
Dealer, on foot.....	1 year.....	4.00
With wagon.....	1 year.....	10.00
Shopkeeper.....	1 year.....	20.00
Loan agency.....	1 year.....	300.00
Milk dealer.....	1 year.....	2.00
Moving pictures.....	1 year.....	50.00
Museum.....	1 year.....	150.00
Pawnbroker.....	1 year.....	150.00
Peddler:		
On foot.....	1 year.....	6.00
With wagon.....	1 year.....	12.00
Plumber, master.....	1 year.....	10.00
Scavenger.....	1 year.....	5.00
Shooting gallery.....	1 year.....	60.00
Street band, traveling.....	1 year.....	12.00
Theater.....	1 year.....	150.00
Vaudeville.....	1 year.....	50.00
Wild West show.....	1 day.....	50.00

WEST HOBOKEN.		
Advertising.....	1 year.....	\$10.00
Auctioneer.....	1 year.....	25.00
Billiards and pool, each table.....	1 year.....	3.00
Employment agency.....	1 year.....	25.00
Fireworks.....	1 year.....	1.00
Ice.....	1 year.....	2.00
Junk.....	1 year.....	10.00
Milk store.....	1 year.....	1.00
Milk wagon.....	1 year.....	2.00
Musician.....	1 year.....	2.00
Peddler.....	1 year.....	5.00
Plumber.....	1 year.....	1.00
Theatrical, including moving-picture house.....	1 year.....	100.00

3.—GENERAL LICENSE TAXES.

Jersey City issues licenses for garages, both public and private, at \$5 each per year, and revolver permits at \$10 each per year.

Newark collects a tax of \$1 each per year for revolver permits.

4.—LICENSE TAXES ON DOGS.

License taxes on dogs are collected by the different cities at the following rates, each, per year:

Atlantic City, Elizabeth, Jersey City, Newark, Paterson, Perth Amboy, and West Hoboken, males and females, \$1; Bayonne, males \$2, females \$5; East Orange and Orange, males \$1, females \$3; Hoboken and Trenton, males and females, \$2; Passaic, males \$2, females, \$3.

NEW YORK.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The following paragraphs specify the kinds of special assessments for specified public improvements levied against benefited property in the different cities:

For opening streets, Albany, Binghamton, Buffalo, Mount Vernon, Niagara Falls, Rochester, Schenectady, Syracuse, and Utica assess the entire cost against the property benefited; New Rochelle, all costs in excess of \$5,000; Troy, 50 per cent of the cost; Amsterdam, 75 per cent; and Poughkeepsie, about 90 per cent. New York City assesses about 93 per cent of the cost of opening streets and parks. For grading streets, Albany, Buffalo, Mount Vernon, Rochester, Schenectady, and Syracuse, assess the entire cost; Amsterdam, 75 per cent; Poughkeepsie, 60 per cent; Troy, 50 per cent; and New Rochelle, all costs in excess of \$5,000.

For paving streets, Albany, Jamestown, Niagara Falls, Rochester, Schenectady, and Syracuse, assess against benefited property the entire cost; Amsterdam, Auburn, Binghamton, and Troy, 50 per cent; Elmira, 20 per cent; Mount Vernon, New Rochelle, and Utica, 66⅔ per cent; New York, about 93 per cent; Poughkeepsie, 60 per cent; and Buffalo, two-thirds of the cost of repaving and the total cost of original paving.

Alley paving in the different cities is assessed at the same rates as street paving, except in Elmira, where the entire cost of paving alleys is assessed against the benefited property, and in Mount Vernon, New York, Poughkeepsie, and Utica, where no special assessments for alley paving were reported.

For setting curbs, Albany, Amsterdam, Auburn, Elmira, Mount Vernon, Niagara Falls, Poughkeepsie, Syracuse, and Schenectady assess the entire cost against benefited property; Binghamton and Jamestown, 50 per cent; and Utica, 66⅔ per cent. Buffalo, New York, and Rochester include the cost of curbs with special assessments for paving. New Rochelle assesses for curbs at \$2 per lineal foot on each side of the street; Troy, 50 per cent of the cost of curbs constructed in connection with paving and the entire cost of curbs constructed after paving.

For sidewalk construction, the entire cost is assessed against benefited property in Albany, Amsterdam, Auburn, Buffalo, Elmira, Jamestown, Mount Vernon, New Rochelle, Niagara Falls, Poughkeepsie, Rochester, Schenectady, Syracuse, Troy and Utica; one-half of the cost in Binghamton; and \$2 per lineal foot on each side of the street in New Rochelle.

For sewers, both trunk and lateral, Albany, Auburn, Rochester, and Utica assess the entire cost against benefited property; Binghamton, not exceeding 80 cents per running foot; New Rochelle, \$2 per lineal foot on each side of the street; Poughkeepsie, not to exceed \$3 per lineal foot; Syracuse, ordinarily the entire cost, but in exceptional cases for building trunk sewers, only part of the cost; Troy, the entire cost of sewers less than 24 inches in diameter and 50 per cent of the cost of sewers 24 inches or more in diameter. Buffalo, Jamestown, Mount Vernon and Schenectady assess the total cost of lateral sewers; and New York, about 93 per cent of the cost of sewers and receiving basins.

New York city assesses against benefited property about 93 per cent of the cost of fencing lots and of outlays for flagging; Niagara Falls, one-half of the cost of decorative lighting and the entire cost of gas, sewer, and water connections.

Yonkers has no uniform rates for special assessments for public improvements, but determines the amount of assessments for each improvement by a special ordinance.

b.—For public services.

For street sprinkling Auburn, Buffalo, Elmira, and Syracuse assess the full cost against benefited property; and Rochester, 50 per cent of the cost of street cleaning and that portion of the cost of street sprinkling not paid by the street railway company.

Auburn assesses against benefited property three-fourths of the cost of inner lighting or lighting with ornamental posts on street edges; Mount Vernon, 50 per cent of the cost of lighting with ornamental pillars and cluster lamps; Syracuse and Troy, the full cost of ornamental lighting.

Binghamton, Buffalo, Elmira, Poughkeepsie, Rochester, and Utica assess against benefited property the full cost of snow removal or sidewalk cleaning; and Rochester, the total cost of repairing sidewalks.

Mount Vernon assesses a hydrant rental tax of 3½ cents per front foot against property within 500 feet of any fire hydrant. Buffalo assesses against the property benefited the full cost of cutting weeds, removing rubbish, oiling streets, and repairing lateral sewers.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Taxes amounting to 2 per cent of the premiums received by agents of foreign fire insurance companies, and 1 per cent of the gross premiums or assessments of foreign mutual fire insurance companies or associations, are collected in the different cities of the state and paid to the firemen's pension funds and firemen's benevolent associations of the respective cities. New Rochelle collects a tax of 3 per cent on the gross receipts of automobile omnibusses.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ALBANY.		
Auctioneer.....	1 week.....	\$50.00
Billposter.....	1 year.....	50.00
Chauffeur, if not owner of car.....	1 year.....	1.50
Circus, rate fixed by mayor.....	1 day.....	(1)
Employment agency.....	1 year.....	25.00
Hack:		
1-horse.....	1 year.....	3.00
2-horse.....	1 year.....	5.00
Driver, if not owner.....	1 year.....	1.50
Junk dealer.....	1 year.....	25.00
Moving-picture exhibition.....	1 year.....	50.00
Pawnbroker.....	1 year.....	50.00
Theater.....	1 year.....	100.00
Taxicab.....	1 year.....	5.00
Truck:		
1-horse.....	1 year.....	1.00
2-horse or auto.....	1 year.....	5.00
Vender:		
With wagon.....	1 year.....	10.60
Without wagon.....	1 year.....	5.50
AMSTERDAM.		
Auctioneer.....	1 month.....	\$50.00
Circus.....	1 day.....	25.00
Junk.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler, hawker or vender, each horse or wagon, motor vehicle, handcart, or other vehicle, boat or vessel.....	1 year.....	10.00
	1 month.....	5.00
	Each additional month.....	2.50
	1 day.....	1.00
AUBURN.		
Auctioneer.....	1 year.....	\$25.00
Fireworks display.....	1 day.....	6.00
Huckster.....	3 months.....	10.00
Peddler:		
On foot.....	1 day.....	1.00
With horse and wagon or cart.....	1 day.....	2.00
Pop corn, popping and sale of.....	1 month.....	3.00
Pushcart.....	1 month.....	3.00
Theater.....	1 year.....	75.00

¹ Not over \$300.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BINGHAMTON.		
Automatic baseball court.....	1 year.....	\$10.00
Billiards or pool:		
1 table.....	1 year.....	5.00
Each additional table.....	1 year.....	1.00
Bowling:		
1 alley.....	1 year.....	5.00
Each additional alley.....	1 year.....	1.00
Dance hall.....	1 year.....	50.00
Drayman.....	1 year.....	5.00
Employment bureau.....	1 year.....	25.00
Junk dealer.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler, on foot.....	1 day.....	.50
Taxicab.....	1 year.....	5.00
Theater, rate based on seating capacity.....	1 year.....	50.00-150.00
Vender:		
1 wagon.....	1 year.....	20.00
Each additional wagon.....	1 year.....	15.00

BUFFALO.		
Auctioneer.....	1 year.....	\$150.00
Automobile show.....	1 day.....	10.00
Baker, rate based on number of employees.....	1 year.....	3.00-10.00
Baseball park.....	1 year.....	100.00
Billboards, maintaining.....	1 year.....	50.00
Billiards and pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	50.00
Bootblack stand, each chair.....	1 year.....	2.00
Bowling, each alley.....	1 year.....	5.00
Butcher.....	1 year.....	15.00
Candy stand.....	1 month.....	4.00
Circular distributor.....	1 year.....	50.00
Circus, rate based on size.....	1 day.....	75.00-200.00
Confectioner, rate based on number of employees.....	1 year.....	3.00-10.00
Dance hall, each 1,000 square feet.....	1 year.....	6.00
Additional for each public dance.....	1 dance.....	3.00
Employment agency.....	1 year.....	25.00
Fish dealer.....	1 year.....	10.00
Gasoline:		
Retail.....	1 year.....	3.00
Wholesale.....	1 year.....	20.00
Grain drying.....	1 year.....	50.00
Huckster.....	1 year.....	25.00
Junk dealer:		
Hand wagon.....	1 year.....	2.00
Horse and wagon.....	1 year.....	3.00
Boat and yard.....	1 year.....	10.00
Wholesale.....	1 year.....	25.00
Kerosene, naphtha, etc., dealer.....	1 year.....	1.00
Milk dealer, each wagon.....	1 year.....	2.00
Merry-go-round.....	1 week.....	5.00
Moving picture operator:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	2.00
Pawnbroker.....	1 year.....	250.00
Peddler:		
On foot.....	1 year.....	25.00
Pop corn and peanuts.....	1 year.....	25.00
With pushcart.....	1 year.....	50.00
With horse and wagon.....	1 year.....	100.00
With 2 horses, automobile, or other vehicle, 1 man.....	1 year.....	125.00
With 2 men.....	1 year.....	150.00
Plumber.....	1 year.....	10.00
Public vehicle.....	1 year.....	1.00
Removing dead animals.....	1 year.....	50.00
Restaurant, with music.....	1 year.....	10.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery.....	1 year.....	(1)
Slaughterhouse.....	1 year.....	25.00
Tent show.....	1 year.....	(1)
Theater or moving pictures, rate based on seating capacity.....	1 year.....	50.00-100.00
Vacuum cleaning machine.....	1 year.....	50.00

ELMIRA.		
Billposting.....	1 year.....	\$50.00
Circus.....	(1)	(1)
Concert.....	(1)	(1)
Huckster.....	1 year.....	30.00
Pawnbroker.....	1 year.....	50.00
Pool room.....	1 year.....	5.00
Scavenger.....	1 year.....	40.00
Shooting gallery.....	(1)	(1)
Taxicab.....	1 year.....	5.00
Theater.....	1 year.....	100.00
Vehicle, horse drawn:		
Express.....	1 year.....	10.00
Hack.....	1 year.....	5.00

¹ At the discretion of the mayor.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JAMESTOWN.		
Auctioneer.....	1 year.....	\$50.00
Billposter.....	1 year.....	50.00
Circus.....	1 day.....	100.00
Junk dealer.....	1 year.....	5.00
Milk.....	1 year.....	1.00
Pawnbroker.....	1 year.....	25.00
Shooting gallery.....	1 year.....	10.00
Theater, based on seating capacity.....	1 year.....	25.00-150.00
MOUNT VERNON.		
Auctioneer.....	1 year.....	\$40.00
Billiards and pool.....	1 year.....	10.00
Circus, rate based on size.....	1 day.....	10.00-200.00
Collecting fat and tallow.....	1 year.....	15.00
Hack or express, rate based on number of horses.....	1 year.....	2.50-3.00
Junk dealer.....	1 year.....	5.00
Milk dealer.....	1 year.....	1.00
For each wagon.....	1 year.....	1.00
Peddler:		
With horse and wagon.....	1 year.....	15.00
With pack, pushcart, or bag.....	1 year.....	10.00
Plumber:		
Master.....	Not limited.....	25.00
Sign.....	Not limited.....	5.00
Scavenger.....	1 year.....	5.00
Taxicab or motor truck.....	1 year.....	6.00
Theater or music hall.....	1 year.....	50.00

NEW ROCHELLE.		
Amusements or attractions—ball game, chute, carousel, bicycle carousel, Ferris wheel, merry-go-round, puppet show, scenic railway, scenic cave, steeplechase, striking machine, switchback, each.....	1 year.....	\$25.00
Auctioneer.....	1 year.....	5.00
Billiard or pool room.....	1 year.....	5.00
Bowling alley.....	1 year.....	5.00
Circus.....	1 week.....	50.00
Coach or taxicab.....	1 day.....	5.00
Driver, cab.....	1 year.....	2.50
Coach or taxicab.....	1 year.....	3.00
Explosives, dealer.....	1 year.....	1.00
Junk dealer.....	1 year.....	5.00
Menagerie.....	1 week.....	50.00
1 day.....	1 day.....	5.00
Peddler.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	5.00
Sight-seeing car.....	1 year.....	10.00
Shooting gallery.....	1 year.....	5.00
Shows, 5 or more at one place, each show.....	4 months.....	10.00
Theater.....	1 year.....	50.00
Vehicle, horse-drawn:		
Dirt cart.....	1 year.....	1.00
Express wagon.....	1 year.....	5.00

NEW YORK.		
Amusement:		
Except in Richmond.....	1 year.....	\$150.00
In Richmond.....	1 year.....	100.00
Auctioneer.....	1 year.....	100.00
Billiards and pool table.....	1 year.....	3.00
Bootblack chair.....	1 year.....	5.00
Bowling alley.....	1 year.....	5.00
Candy stand.....	1 year.....	5.00
Concert.....	1 year.....	500.00
Dance hall, public.....	1 year.....	50.00
Dirt cart.....	1 year.....	1.00
Driver, public hack:		
Original license.....	1 year.....	1.50
Renewal.....	1 year.....	.50
Electrician.....	1 year.....	10.00
Elevated railroad stand.....	1 year.....	10.00
Employment agency.....	1 year.....	25.00
Employment and lodging house.....	1 year.....	25.00
Express.....	1 year.....	5.00
Express driver.....	1 year.....	1.00
Fruit stand.....	1 year.....	10.00
Hand organ.....	1 year.....	5.00
Hoist:		
General.....	1 year.....	25.00
Special.....	1 year.....	1.00
Itinerant musician.....	1 year.....	10.00
Junk:		
Boat.....	1 year.....	5.00
Cart.....	1 year.....	5.00
Shop.....	1 year.....	20.00
Massage:		
Operator.....	1 year.....	3.00
Parlor.....	1 year.....	10.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEW YORK—Continued.		
Motion picture:		
Theater	1 year	\$100.00
Open-air theater	1 year	50.00
Exhibition:		
Church or educational	1 exhibition	2.00
All other	1 exhibition	5.00
Newspaper stand	1 year	5.00
Newspaper and fruit stand	1 year	15.00
Pawnbroker	1 year	500.00
Peddler:		
Horse and wagon	1 year	8.00
Merchandise	1 year	2.00
Pushcart	1 year	4.00
Porter, public:		
Original license	1 year	1.00
Renewal	1 year	.25
Runner	1 year	20.00
Secondhand dealer	1 year	15.00
Shooting gallery	1 year	5.00
Show, common	1 year	25.00
Sight-seeing car	1 year	10.00
Stagecoach	1 year	20.00
Taxicab, public	1 year	10.00
Little	1 year	5.00
Theatrical, public	1 year	500.00
Commuted	Less than 1 year	250.00
Tobacco stand	1 year	5.00
Vehicle, public:		
Cab	1 year	5.00
Coach	1 year	10.00
Horsecart	1 year	2.00
Motorcart	1 year	5.00

NIAGARA FALLS.

Advertising, sign	1 year	\$25.00
Amusement arcade	1 year	50.00
Animal show, wild	1 day	50.00
Wild and trained	1 day	75.00
Bootblack stand	1 year	10.00
Box ball, doll rack, and striking machine	1 year	10.00
Circus	1 day	300.00
Driver:		
Public hack	1 year	1.00
Public auto	1 year	10.00
Electrician, original license	1 year	25.00
Renewal	1 year	5.00
Engineer, stationary, original license	1 year	3.00
Renewal	1 year	2.00
Figure 8 runaway	1 year	10.00
Junk dealer	1 year	10.00
Moving pictures	1 year	100.00
Organ grinder	1 day	1.00
Pawnbroker	1 year	50.00
Peddler, hand	1 day	2.00
Peanut and popcorn from pushcart	1 year	50.00
Plumber	1 year	5.00
Shooting gallery	1 year	10.00
Theater	1 year	100.00
Vehicles, horse-drawn:		
Baggage wagon	1 year	5.00
Cartman's truck, 1 or 2 horse, respectively	1 year	3.00-5.00
Hack or carriage for hire, 1 or 2 horse, respectively	1 year	3.00-4.00
Omnibus	1 year	5.00

POUGHKEEPSIE.

Exhibitor	1 year	\$100.00
Junk dealer	1 year	5.00
Lunch wagon	1 month	5.00
Master plumber	Not limited	5.00
Vender:		
Hand	1 year	3.00
Horse and wagon	1 year	5.00
Pushcart	1 year	3.00

ROCHESTER.

Auctioneer	1 year	\$50.00
Billiards or pool:		
First 2 tables	1 year	5.00
Each additional table	1 year	2.00
Billposter	1 year	20.00
Bowling:		
First 2 alleys	1 year	5.00
Each additional alley	1 year	2.00
Cartman	1 year	1.00
Circus	1 performance	75.00
Employment agency	1 year	25.00
Engineer, stationary, based on class	1 year	1.00-3.00
Huckster or peddler:		
With pack	1 year	5.00
With horse and wagon	1 year	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ROCHESTER—Continued.		
Ice dealer	1 year	\$1.00
Junk dealer:		
With push cart	1 year	1.00
With horse and wagon	1 year	3.00
With store	1 year	25.00
Milk dealer	1 year	1.00
Merry-go-round	(1)	(1)
Moving-picture show	1 year	50.00
Operator	1 year	2.00
Musicien, etc.	1 day	5.00
Pawnbroker	1 year	100.00
Plumber	1 year	5.00
Scavenger	1 year	1.00
Secondhand dealer or store	1 year	2.00
Shooting gallery	(1)	(1)
Theater	1 year	50.00
Theatrical entertainment, concert, or lecture, etc.	1 performance	10.00
Vehicle, public	1 year	1.00

SCHENECTADY.

Advertising	1 year	\$5.00
Billposter	1 year	30.00
Cab driver	1 year	1.00
Cab owner:		
1 horse	1 year	1.00
2 horse or motor	1 year	2.00
Cartman:		
1 horse	1 year	1.00
2 horse or motor	1 year	2.00
Circus, rate based on size	1 day	50.00-150.00
Employment agency	1 year	25.00
Junk dealer	1 year	48.00
Master plumber	1 year	1.00
Pawnbroker	1 year	50.00
Peddler	1 year	15.00
	1 month	6.00
	1 day	1.00
Theater:		
Seating capacity up to 500	1 year	60.00
Additional for each 100 seats or fraction thereof over 500	1 year	10.00
Transient exhibition	1 month	30.00
	1 week	20.00
	1 day	10.00

SYRACUSE.

Auctioneer	1 year	\$25.00
Bill distributor	1 year	25.00
Billposter and bill distributor	1 year	40.00
Cart	1 year	3.00
Circus, rate based on number of rings	1 day	50.00-150.00
Dealer:		
Junk, retail	1 year	5.00
Junk, wholesale	1 year	50.00
Oil, retail	1 year	10.00
Oil, wholesale	1 year	25.00
Secondhand	1 year	1.00
Employment agency	1 year	25.00
Garage	1 year	1.00
Grocery wagon, from which groceries are sold	1 year	125.00
Huckster	1 year	40.00
Helpers	1 year	5.00
Nonresident	1 year	50.00
Resident	1 year	40.00
Ice cream	1 year	5.00
Ice peddler	1 year	.25
Lodging house	1 year	5.00
Lunch wagon	1 year	50.00
Merry-go-round	1 year	5.00
Messenger service	1 year	30.00
Milk	1 year	5.00
Moving-picture show, class 1 and 2, respectively	1 year	50.00-100.00
Moving van	1 year	5.00
Pawnbroker	1 year	100.00
Plumber	1 year	5.00
Pool room, each table	1 year	5.00
Pushcart, selling vegetables from house to house	1 year	40.00
Shooting gallery	1 year	10.00
Showman	1 week	10.00
Solicitor	1 year	2.00
Street piano, etc.	1 week	5.00
Taxicab	1 year	2.00
Theater	1 year	200.00
Traveling street band	1 week	5.00
Vender:		
Itinerant	1 week	50.00
Nonresident	1 week	5.00
Resident	1 year	10.00

1 At the discretion of the mayor.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TROY.		
Auction sales, rate fixed by mayor.....	1 day.....	\$10.00-\$75.00
Circus.....	1 day.....	50.00
Fakir.....	1 day.....	1.00
Milk.....	1 year.....	1.00
Pawnbroker.....	1 year.....	25.00
Theater and moving-picture exhibitions.....	1 year.....	50.00
Traveling museum.....	1 week.....	5.00

UTICA.		
Circus, based on seating capacity.....	1 day.....	\$50.00-\$75.00
Employment agency.....	1 year.....	25.00
Junk dealer.....	1 year.....	5.00
Lunch wagon.....	1 year.....	50.00
Musician.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Theater, based on seating capacity.....	1 year.....	25.00-75.00
Vender:		
Hand.....	1 year.....	10.00
Horse and wagon.....	1 year.....	25.00
Pushcart.....	1 year.....	15.00

YONKERS.		
Auctioneer.....	1 year.....	\$10.00
Billposter.....	1 year.....	50.00
Dance hall.....	1 year.....	25.00
Employment agency.....	1 year.....	25.00
Exhibition.....	1 year.....	100.00
Express wagon:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	3.00
Fireworks:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	20.00
Furniture van:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	3.00
Garage.....	1 year.....	10.00
Grounds for excursion parties, rate fixed by mayor.....	1 year.....	25.00-100.00
Additional for each excursion entertained.....		5.00
Junkman.....	1 year.....	5.00
Employees, each.....	1 year.....	3.00
Manufacture of fireworks.....	1 year.....	100.00
Manufacture of paper caps and toy torpedoes.....	1 year.....	20.00
Manufacture of signals.....	1 year.....	20.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
YONKERS—Continued.		
Peddler:		
Produce of own farm.....	1 year.....	\$1.00
Flowers and other florist's supplies.....	1 year.....	50.00
Other articles.....	1 year.....	10.00
Piano-moving wagon:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	3.00
Steam engineer:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Steam fireman:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Storage or handling of explosives, rate based on quantity handled.....	1 year.....	7.50-25.00
Vehicle for hire:		
Cab.....	1 year.....	2.00
Carriage.....	1 year.....	3.00
Hackney coach.....	1 year.....	3.00

3.—GENERAL LICENSE TAXES.

The following statement shows for the different cities each kind of general license issued and the rate of tax imposed for the period specified.

CITY.	Kind of license.	Period.	License rate.
AUBURN.....	Bicycle.....	Not limited.	\$0.50
BUFFALO.....	Vehicle, horse-drawn.....	1 year...	1.00
ELMIRA.....	Bicycle.....	1 year...	.50
NEW YORK.....	Motocycle.....	1 year...	12.00
NIAGARA FALLS.....	Pistol permit.....	1 year...	5.00

¹ Collected by the state; one-half of resident license taxes collected by the state are paid to the city.

4.—LICENSE TAXES ON DOGS.

Annual license taxes on dogs are levied by the cities of New York state, except New York, as follows: Niagara Falls, males, \$1, females, \$3; other cities, males and females, \$1.

NORTH CAROLINA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The entire cost of paving streets and sidewalks is assessed against benefited property in Charlotte and Winston-Salem.

In Charlotte all property is assessed annually at the rate of 3 cents per front foot for construction and maintenance of sewers.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Fire insurance companies except such as invest three-fourths of their capital in the state or in state securities pay to the state a tax of one-half of 1 per cent of gross premiums collected. The state pays to the treasurer of each city having an organized fire department complying with certain requirements, the amount of such taxes collected in that city for the benefit of the local firemen's relief fund.

b.—Collected with issue of license.

The following statements show the kinds of business licensed and the tax rates imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLOTTE.		
Advertising:		
Soliciting or contracting for, except newspaper and periodicals published in city.....	1 year.....	\$10.00
Wagon with sign.....	1 year.....	25.00
Agent or agency.....	1 year.....	25.00
Automobiles:		
Agent or dealer.....	1 year.....	50.00
For hire.....	1 year.....	15.00
Garage, storing, caring for or repairing.....	1 year.....	25.00
Jitney motor bus, rate based on seating capacity.....	1 year.....	17.50-25.00
Tires—		
Retail.....	1 year.....	15.00
Wholesale.....	1 year.....	50.00
Awning, sail, or tent maker.....	1 year.....	10.00
Artificial limbs, agent or dealer.....	1 year.....	10.00
Auctioneer:		
Itinerant.....	1 day.....	10.00
Resident.....	1 year.....	15.00
Baker.....	1 year.....	15.00
Barber shop:		
1 chair.....	1 year.....	5.00
Each additional chair.....	1 year.....	2.50
Bicycle agent or dealer, except hardware merchant handling bicycles.....	1 year.....	10.00
Billiards or bagatelle, each table.....	1 year.....	50.00
Billposter or sign taker.....	1 year.....	50.00
Itinerant.....	1 day.....	2.00
Blacksmith or horseshoeing shop.....	1 year.....	5.00
Bootblack, each chair, seat, box, or pair of foot rests, except licensed barber.....	1 year.....	1.00
Bowling alley:		
1 platform.....	1 year.....	25.00
Each additional platform.....	1 year.....	12.50

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLOTTE—Continued.		
Brick manufacturer or dealer	1 year	\$50.00
Building material, retail	1 year	50.00
Butcher or retail dealer in fresh meats, rate based on location	1 year	12.50-25.00
Cabinet or carpenter shop	1 year	5.00
Carnival company, rate based on number of attractions	1 year	200.00-300.00
Carriage builder or repair shop	1 year	1.500
Cement block manufacturer	1 year	10.00
Cigar manufacturer	1 year	10.00
Circus, menagerie, Wild West, dog and pony show, or show not otherwise provided for, rate based on number of cars required for transportation	1 day	17.50-125.00
Side show with show requiring less than 30 cars	1 day	5.00
All other side shows	1 day	12.50
Cleaning, pressing, altering or dyeing clothes	1 year	25.00
Claim or collecting agent	1 year	50.00
Coal and coke dealer, rate based on number cars	1 year	10.00-100.00
Cold storage, plant or business	1 year	25.00
Concert or musical entertainment if for compensation or advertising purposes	1 performance	2.50
Contractor, for building bridges, railroads, streets, sidewalks, etc., rate based on gross annual receipts	1 year	5.00-300.00
Cotton:		
Buying and selling	1 year	25.00
Compress	1 year	200.00
Cottonseed-oil mill, each press	1 year	5.00
Dancing:		
Hall	1 year	25.00
Teacher or master	1 year	5.00
Detective	1 year	15.00
Agency	1 year	25.00
Directory, city, compiling	1 year	50.00
Electric light and power	1 year	1,250.00
Electrical contractor	1 year	25.00
Employment agency	1 year	25.00
Express company	1 year	75.00
Feather renovator or carpet cleaner	1 year	25.00
Fertilizer:		
Dealer	1 year	25.00
Mixer or manufacturer, rate based on annual sales	1 year	150.00-300.00
Fish or oyster dealer, wholesale or retail	1 year	25.00
In connection with market or grocery store	1 year	10.00
Flying jenny, merry-go-round, or Ferris wheel	1 week	10.00
	1 day	2.50
Fortune teller, mind reader, or palmist	1 year	50.00
	1 day	5.00
	1 year	25.00
Foundry or machine shop	1 year	50.00
Fruits, vegetables, or produce, at wholesale or on commission	1 year	10.00
Fur dealer	1 year	750.00
Gas company	1 year	15.00
Harness maker and repairer	1 year	200.00
Harvestry or agricultural machinery, wholesale	1 year	25.00-50.00
Hides and bones, dealer, rate based on annual sales	1 year	25.00-50.00
Hotel, private boarding house, or public sleeping place:		
With 10 to 50 sleeping rooms, each room	1 year	1.00
With more than 50 rooms, rate based on number of rooms	1 year	100.00-150.00
Private boarding house, entertaining 10 boarders or more	1 year	10.00
Sleeping room over store or office, within fire limits	1 year	1.00
House mover	1 year	10.00
Hypnotist, giving exhibitions	1 week	200.00
Ice, wholesale dealer or factory	1 year	300.00
Ice cream or soft drinks, retail, except peddler but including eating place, rate based on annual business	1 year	3.00-50.00
Wholesale	1 year	50.00
Installment plan, selling furniture, clothing, etc., in addition to retail merchant's license, rate based on value of stock	1 year	25.00-50.00
Itinerant, restaurant, lunch stand, lemonade, ice cream or soft drinks, balloons, confetti, flags, souvenirs, fruits, novelties, etc.	1 week	15.00
	1 day	5.00
	1 month	25.00
	1 week	15.00
	1 day	5.00
	1 year	100.00
Junk dealer	3 months	50.00
Knife rack, cane board, sticking machine, telescope, lung tester, or like device	1 day	25.00
Labor agent for other than domestic or office help	1 year	100.00
Land company, rate based on annual sales	1 year	25.00-150.00
Laundry:		
Steam, including dry cleaning	1 year	50.00
Chinese	1 year	15.00
Lemonade, ice cream, or fruit stand on public or special occasions	1 day	5.00
	Each additional day	2.00
Lightning-rod agent	1 year	25.00
Lumber yard or dealer, rate based on gross annual business	1 year	50.00-150.00
Lunch stand or counter, except licensed restaurant or hotel on American plan	1 year	25.00
Itinerant lunch dealer	1 day	5.00
Machinery, or parts and supplies, dealer or agent	1 year	50.00
Marble, yard, dealer, or agent, or tombstone and monument dealer, rate based on annual sales	1 year	25.00-50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLOTTE—Continued.		
Meat, wholesale dealer, packer, or packing house agency, rate based on annual sales	1 year	\$5.00-\$200.00
Medicines, etc., sale of, by giving exhibitions, attractions, or lectures	1 week	100.00
Merchant or dealer, retail, not otherwise licensed, rate based on annual sales	1 year	2.50-50.00
Itinerant, selling bankrupt or fire stock	1 week	100.00
Temporary, disposing of stock by special cut price sale or otherwise	1 month	100.00
Merchant tailor	1 year	25.00
Merchant, wholesale, or jobber, not otherwise licensed, rate based on gross annual sales	1 year	15.00-75.00
Millinery:		
Retail	1 year	25.00
Wholesale or wholesale and retail	1 year	50.00
Money lender or loan office, taking watches, jewelry, and household furniture as security, by pledge or otherwise	1 year	200.00
Motion-picture show, illustrated songs musical attractions, or vaudeville in connection with, each stand, except licensed opera house or theater	1 year	100.00
	3 months	25.00
Newspaper:		
Daily edition	1 year	25.00
Monthly newspaper, magazine, or periodical	1 year	20.00
Weekly, biweekly, or triweekly edition	1 year	10.00
Oil, illuminating or lubricating, benzine, naphtha, gasoline, agency, station, or warehouse	1 year	10.00
Patent or proprietary medicines or drug specialties, manufacturer, rate based on annual sales	1 year	25.00-100.00
Paving company	1 year	150.00
Pawnbroker	1 year	200.00
Peanut or pop-corn roaster	1 year	5.00
Penny arcade	1 year	25.00
Peddler:		
Merchandise, or manufactured articles, fruits, vegetables, eggs, fowls, meat, or other produce	1 year	50.00
Oysters, fish, or clams, etc.	1 year	25.00
Phrenologist	1 year	25.00
Photograph or like machine	1 year	10.00
Piano or organ, dealer or agent	1 year	20.00
Piano tuner	1 year	5.00
Pistol, gun or firearms, dealer	1 year	12.50
Pool room	1 year	200.00
Printing, job	1 year	25.00
With bindery and ruling machinery in connection	1 year	35.00
Plumber	1 year	15.00
If employing more than one journeyman	1 year	25.00
Real estate or rental agent, employing no solicitors or salesmen	1 year	25.00
Restaurant or eating place, based on gross receipts	1 year	12.50-100.00
Secondhand dealer, except sewing machines, cash registers, adding machines, or typewriters, in addition to retail merchant's license	1 year	15.00
Shooting gallery	1 year	25.00
Sign, electric, maker, contractor or hanger	1 year	25.00
Sign, painter:		
Itinerant advertising	1 year	50.00
Commercial	1 year	25.00
Skating rink	1 year	25.00
Slot machine, except in store or penny arcade	1 year	15.00
Social club	1 year	25.00
Soft drinks:		
Boiler	1 year	100.00
Wholesale dealer or agent for any kind	1 year	50.00
Solicitor for other than licensed business	1 year	25.00
Spectacle or eyeglass dealer	1 year	10.00
Stable:		
Feed	1 year	25.00
Livery, based on number of horses used	1 year	25.00-100.00
Stallion or jackass	1 year	10.00
Steam fitter	1 year	75.00
Stockbroker	1 year	10.00
Street or electric railway, rate based on mileage	1 year	150.00-500.00
Telegraph company	1 year	50.00
Theater, playhouse, or opera house, rate based on admission charge	1 year	125.00-150.00
	1 week	10.00
	1 day	2.00-5.00
	1 year	25.00
Tin shop	1 year	25.00
Tobacco, cigars, and cigarettes, wholesale or retail, rate based on annual sales	1 year	2.50-20.00
Toilet supply dealer	1 year	20.00
Typewriters and supplies, dealer or agent	1 year	50.00
Undertaker and embalmer, rate based on annual business	1 year	25.00-75.00
Vehicle, horse-drawn:		
Cart, dray, or wagon, rate based on number of horses used and width of tire	1 year	7.50-15.00
Hack, carriage, buggy or like vehicle, for public use	1 year	15.00
Vehicles, except automobiles, dealer or agent, rate based on annual business	1 year	10.00-75.00
Watch and jewelry repairer	1 year	10.00
Employing no help	1 year	5.00
Warehouse, storage house, or transfer house used for storage and transferring, rate based on annual receipts	1 year	25.00-50.00
All business, trades, professions, games, devices for profit, not otherwise provided for	1 year	25.00
	1 month	10.00
	1 week	5.00
	1 day	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.	KIND OF BUSINESS LICENSED.	Period.	License rate.
WILMINGTON.			WILMINGTON Continued.		
Agent, not otherwise provided for.	3 months.	\$10.00	Oil dealer.	1 year.	\$10.00
Artificial blocks, stone, etc., manufacturer.	3 months.	7.50	Overalls manufacturer.	1 year.	6.00
Auctioneer.	3 months.	5.00	Packing company or agency handling meats and packing-house products.	1 year.	150.00
Automobiles:			Painter, doing work by contract.	3 months.	3.00
Agent or dealer.	3 months.	12.50	Paper hanger or decorator.	3 months.	3.00
Taxicab.	3 months.	5.00	Pawnbroker.	3 months.	50.00
Jitney line running on regular route in addition to above license.	3 months.	5.00	Peddler or transient dealer.	3 months.	150.00
Bag factory.	3 months.	10.00	Pianos and organs:		
Baggage or transfer company.	3 months.	5.00	Dealer.	3 months.	20.00
Baker or bakery.	3 months.	7.50	Tuner or repairer.	3 months.	3.00
Barber shop, each chair.	3 months.	.75	Pine or other fiber, manufacturer.	3 months.	7.50
Barrel, crate, or basket factory.	1 year.	50.00	Pine-products distillery, other than turpentine.	3 months.	7.50
Bicycle dealer, agent, or repairer.	3 months.	5.00	Planing mill, not in connection with sawmill.	3 months.	10.00
Billiards, pool, or bagatelle, etc.:			Plumbing and heating contract (if stock is carried, dealer's license also).	3 months.	25.00
One table.	3 months.	10.00	Printing office, job, each press.	3 months.	3.00
Each additional table.	3 months.	7.50	Real estate agent.	3 months.	12.50
Billposter, sign tacker, or distributor of advertisements or samples.	3 months.	15.00	Restaurant, rate based on number of employees.	2 months.	3.00-10.00
Transient or itinerant or employee.	1 day.	1.00	Sailors' boarding house.	3 months.	10.00
Blacksmith or horseshoer.	3 months.	2.00	Sash, door, and molding factory.	3 months.	10.00
Blowing or lifting machine, etc.	1 day.	2.00	Sawmill, steam or electric, rate based on daily capacity in feet.	1 year.	60.00-100.00
Bowling alley.	3 months.	12.00	Ship broker.	3 months.	10.00
Box factory.	1 year.	60.00	Shirt manufacturer.	3 months.	6.00
Brick dealer or agent.	3 months.	12.00	Shooting gallery.	3 months.	5.00
Cabinetmaker, rate based on annual amount of business.	3 months.	3.00-10.00	Sign painter:		
Carnival company or combination, rate based on number of attractions.	3 months.	200.00-300.00	With shop employing labor.	1 year.	25.00
Cart house.	3 months.	3.00	Transient.	1 year.	50.00
Circus or Wild West show with menagerie, rate based on admission charge and number of cars required for transportation.	1 day.	25.00-300.00	Skating rink.	1 month.	3.00
Side show in connection with above.	1 day.	50.00	Soft drinks:		
Tent show, animal, trapeze or juggling.	1 day.	50.00	Bottler.	3 months.	15.00
Cleaning and pressing clothes.	3 months.	3.00	Sale of, except in connection with other licensed business.	3 months.	3.00
Clairvoyant, spirit medium, palmist, or fortune teller.	1 month.	200.00	Shoe-repair shop.	3 months.	3.00
Coal and wood, dealer.	3 months.	15.00	Shoe-shine stand.	3 months.	1.00
Cold storage.	3 months.	7.50	Stable, livery, rate based on number of horses.	3 months.	9.00-18.00
Commercial or merchandise broker.	3 months.	10.00	Stevedore, contracting.	3 months.	6.00
Confectioner.	3 months.	6.00	Stock and bond broker.	1 year.	10.00
Contract builder, rate based on annual amount of business.	1 year.	12.00-100.00	Storage warehouse, rate based on amount of annual charges.	1 year.	50.00-200.00
Cotton:			Street railway company.	3 months.	325.00
Buyer or shipper, rate based on number of bales handled.	1 year.	150.00-400.00	Tailor.	3 months.	3.00
Compress.	1 year.	250.00	Tar and oil manufacturer or refiner.	3 months.	7.50
Factory.	1 year.	80.00	Telegraph company.	1 year.	50.00
Cottonseed mill.	1 year.	150.00	Telegraph and telephone poles, dealer.	1 year.	60.00
Manufacturing, manipulating, or mixing fertilizers, additional.	1 year.	100.00	Theater or opera house, etc., not otherwise licensed.	1 year.	100.00
Crossties, gum logs, etc., buying, cutting, or shipping.	1 year.	60.00	Thinner.	3 months.	3.00
Dealer, wholesale or retail, not otherwise provided for, rate based on gross sales.	3 months.	3.00-75.00	Turpentine distillery or pitch kettle, each still or kettle.	1 year.	12.00
Dog or pony or trained-animal show, admission 50 cents or less.	1 day.	25.00	Typewriter agent or dealer, not otherwise licensed.	3 months.	6.00
Electric light and power.	3 months.	325.00	Undertaker, rate based on annual amount of business.	3 months.	3.00-10.00
Electrical contractor (if stock is carried, dealer's license also).	1 year.	12.00	Upholsterer.	3 months.	3.00
Exhibition not in licensed theater, theatrical, minstrel, spiritualistic, sleight of hand, acrobatic, etc., if continuous.	1 performance.	5.00	Vaudeville show.	3 months.	25.00
Express company.	1 day.	20.00	Vehicles:		
Ferry, boat, flat, or other vessel.	1 year.	50.00	Dealer.	3 months.	10.00
Fertilizer, manufacturer, manipulator, or mixer.	3 months.	15.00	Repair shop, all kinds.	3 months.	5.00
Wholesale dealer or manufacturer with plant outside city and office in city, or agent for same.	1 year.	200.00	Vehicles, horse-drawn:		
Fish, oysters, clams, game, etc.:			Cart, dray, truck, or wagon, except licensed merchant handling own goods.	1 year.	2.00
Packer or shipper.	1 year.	40.00	Hack, carriage, etc., except licensed livery stable.	1 year.	2.00
Foundry and machine shop.	3 months.	30.00	Hack or omnibus lines on regular routes.	3 months.	5.00
Dealing in old or scrap brass, copper, or lead, additional.	1 year.	300.00	Wood, dealer only.	1 year.	20.00
Fruit dealer.	3 months.	6.00	Any business not otherwise licensed.	3 months.	10.00
Gas company.	1 year.	325.00			
Gristmill.	1 year.	75.00			
Hotel, rate based on number of rooms.	1 year.	40.00-150.00			
Huckster, vegetable, fruit, fish, chickens, or eggs.	1 month.	1.00			
Ice plant, rate based on daily capacity in tons.	1 year.	12.00-150.00			
Installment plan, dealer selling or attempting to sell on, by chattel mortgage or conditional sale.	3 months.	25.00			
Itinerant vender, selling on streets.	1 day.	3.00			
	Each additional day.	1.00			
Junk dealer.	1 year.	300.00			
Laundry.	3 months.	10.00			
Lighterman.	3 months.	5.00			
Machine shop.	3 months.	20.00			
Dealing in old or scrap brass, copper, or lead, additional.	1 year.	300.00			
Manufacturer, mill, or shop, not otherwise licensed.	3 months.	6.00-10.00			
Marine railway or floating dock.	1 year.	60.00			
Marble or stone yard.	3 months.	5.00			
Market, private.	1 year.	100.00			
Menagerie or side show, not connected with circus.	1 day.	15.00			
Merry-go-round or flying ponies.	1 day.	5.00			
Money lender or loan office, taking watches, jewelry, and household furniture as security, by pledge or otherwise.	3 months.	50.00			
Moving-picture show.	3 months.	15.00			
Naval stores, buyer or shipper.	3 months.	15.00			
Newspaper:					
Daily.	3 months.	7.50			
Weekly, not published by daily.	3 months.	5.00			
Other, published less frequently.	3 months.	3.00			

WINSTON-SALEM.

Advertising agent or advertising scheme of any kind.	1 year.	\$50.00
Auction house, other than tobacco.	1 year.	100.00
Auctioneer, except for tobacco exclusively.	1 year.	5.00
Automobiles:		
For hire.	1 year.	20.00
Garage.	1 year.	25.00
Motor truck.	1 year.	5.00
Barber shop:		
One chair.	1 year.	2.00
Each additional chair.	1 year.	1.00
Bicycles, keeping for hire.	1 year.	10.00
Billiards or pool:		
6 tables.	1 year.	300.00
Each additional table.	1 year.	50.00
Billposter or advertising agent, or both.	1 year.	50.00
Blacksmith shop.	1 year.	3.00
Bowling:		
2 alleys, each.	1 year.	50.00
Each additional alley.	1 year.	12.50
Candy manufacturer, wholesale.	1 year.	25.00
Carnival company, or combination of like shows, or street carnival.	1 week.	100.00
Cattle, buying or selling live.	1 year.	250.00
Chiropractor.	1 year.	5.00
Circus, menagerie, Wild West show, dog and pony show, or show not otherwise licensed, rate based on number of cars required for transportation.	1 day.	17.50-125.00
Side show.	1 day.	5.00-12.50
Street parade.	1 day.	50.00-200.00
Cleaning and pressing club.	1 year.	5.00

¹ Garage paying this license shall be entitled to licenses for five chauffeurs without charge.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WINSTON-SALEM—Continued.		
Coal yard or dealer:		
Horse-drawn vehicle, each, rate based on number of horses.....	1 year.....	\$150-\$300.00
Motor truck, each.....	1 year.....	5.00
Collecting agency.....	1 year.....	10.00
Contractor:		
Resident, rate based on amount of business done	1 year.....	10.00-30.00
Nonresident.....	1 year.....	30.00
Dance.....	1 day or night.....	2.00
Electric light and power company.....	1 year.....	100.00
Electrical contractor.....	1 year.....	10.00
Exhibition not in licensed theater, by traveling theatrical, opera, minstrel, concert, spiritualistic, sleight of hand, or acrobatic company or performer, etc.....	1 performance.....	5.00
Express company, using streets for delivering.....	1 year.....	100.00
Feather renovator.....	1 year.....	50.00
Fireworks dealer.....	1 year.....	200.00
Fortune teller or palmist.....	1 day.....	10.00
Gas company.....	1 year.....	100.00
Gift enterprise, as inducement to buy or purchase admission tickets to show, etc.....	1 year.....	25.00
Hotel, rate based on number of rooms.....	1 year.....	10.00-75.00
Hypnotist.....	1 exhibition.....	5.00
Teaching the science.....	1 week.....	20.00
Ice cream:		
Manufacturer, wholesale.....	1 year.....	25.00
Pushcart, on streets.....	1 year.....	25.00
Ice dealer:		
Horse-drawn vehicle, each, rate based on number of horses.....	1 year.....	1.50-3.00
Motor truck, each.....	1 year.....	5.00
Installment plan, sales on.....	1 year.....	25.00
Junk dealer.....	1 year.....	50.00
Knife rack, baby rack, or cane rack.....	1 week.....	10.00
Labor or emigrant agent.....	1 year.....	500.00
Laundry:		
Steam or electric.....	1 year.....	10.00
Hand.....	1 year.....	5.00
Agent soliciting for nonresident steam laundry.....	1 year.....	25.00
Lighting rod:		
Local dealer.....	1 year.....	10.00
Itinerant agent.....	1 year.....	50.00
Meats, fresh, market, or dealer outside city markets	1 year.....	25.00
Medicine, itinerant merchant or peddler, selling from vehicle or in tent, by giving concerts or exhibitions.....	1 year.....	400.00
Medicine peddler, except as above.....	1 year.....	100.00
Merry-go-round or flying ponies.....	1 week.....	25.00
Money lender or loan office, taking watches, jewelry, and household furniture or other personal property as security.....	1 year.....	500.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WINSTON-SALEM—Continued.		
Oil peddler, retail.....	1 year.....	\$10.00
Pawnbroker.....	1 year.....	50.00
Peanut roaster, portable.....	1 year.....	60.00
Peddler, except those selling books, periodicals, printed music, ice, fuel, fish, vegetables, fruits or own farm or dairy produce, or those otherwise licensed.....	1 year.....	200.00
Phrenologist.....	1 month.....	5.00
Piano dealer.....	1 year.....	10.00
Pictures, itinerant agent or dealer.....	1 year.....	50.00
Plumbing shop or establishment.....	1 year.....	10.00
Portrait painter, itinerant, or agent for enlarging photographs.....	1 year.....	50.00
Real estate agent or rent collector or both.....	1 year.....	10.00
Restaurant or cafe.....	1 year.....	10.00
Secondhand dealer, clothing, mattress, or unwashable bedding.....	1 year.....	500.00
Shooting gallery.....	1 week.....	10.00
Skating rink.....	1 month.....	10.00
Soft drinks, bottler.....	1 year.....	25.00
Stable, livery.....	1 year.....	20.00
Stallion or jack.....	1 year.....	20.00
Street railway company.....	1 year.....	100.00
Tailor, merchant.....	1 year.....	10.00
Telegraph company.....	1 year.....	50.00
Theater, opera house, etc.....	1 year.....	60.00
Vaudeville or vaudeville and moving pictures.....	1 year.....	100.00
Transfer lines, each vehicle, rate based on number of horses.....	1 year.....	2.00-3.00
Undertaker or coffin dealer, rate based on value of stock.....	1 year.....	10.00-25.00
Vehicles, horse-drawn, rate based on number of horses:		
Carriage.....	1 year.....	5.00-10.00
Dray or wagon.....	1 year.....	2.00-3.00

3.—GENERAL LICENSE TAXES.

Motor vehicle operators are taxed \$2 each per year in the three North Carolina cities.

4.—LICENSE TAXES ON DOGS.

There is an annual tax on all dogs of \$1 each in Charlotte and in Wilmington.

OHIO.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Akron and Cincinnati levy special assessments against benefited real property for 98 per cent of the cost of street opening. Cleveland assesses benefited property 100 per cent of the cost of grading streets, and Akron, Canton, Cincinnati, Columbus, Dayton, Springfield, Toledo, and Youngstown, 98 per cent of such costs. All cities reported levy special assessments for 98 per cent of the costs of paving streets and alleys and setting curbs, with the exception that in Lorain 85 per cent of such costs and in Zanesville 60 per cent of the cost of paving alleys is so assessed. Hamilton and Youngstown assess benefited property for 98 per cent of the cost of constructing sidewalks and Cincinnati, Columbus, Dayton, Lima, Lorain, Springfield, Toledo, and Zanesville 100 per cent of the costs of such improvements.

Dayton, Hamilton, Lima, Lorain, Springfield, Toledo, and Youngstown assess 98 per cent and Canton 100 per cent of the costs of trunk sewers against the benefited property. In Akron the property is assessed for trunk sewers to the amount of the cost of an 8-inch pipe. Any additional cost is paid by the city unless a sewer district is created, in which case benefited property is assessed for the total cost. In Canton, Dayton, Hamilton, and Lima the entire cost of lateral sewers is assessed against the property benefited, while in Akron, Cincinnati, Columbus, Lorain, Springfield, Toledo, Youngstown, and Zanesville 98 per cent of such cost are likewise assessed. Cleveland imposes a flat rate of \$2.50 per front foot for lateral sewers.

In Columbus benefited property is assessed for regrading and repaving streets and resetting curbs at the rate of 98 per cent of the cost less one-half of the cost of the original improvement; in Springfield benefited property is assessed for one-half of the cost of regrading streets, repaving streets and alleys, resetting curbs, and renewals of sidewalks and sewers; and in Cleveland the percentage of the cost of repaving to be assessed is fixed at not to exceed 50 per cent.

Toledo assesses 100 per cent of the cost of high-pressure mains, and Columbus 100 per cent of the cost of installing cluster lights.

b.—For public services.

Columbus and Toledo assess the entire cost of street sprinkling upon the benefited property. Five cities—Akron, Dayton, Columbus, Toledo, and Youngstown—levy special assessments on property benefited for the entire cost of street cleaning. Cincinnati and Hamilton levy special assessments against the benefited property for the entire expense of street oiling.

Akron levies special assessments for the cost of white-way lighting; Dayton for the cost of boulevard lighting; Toledo 50 per cent in the residential districts and 85 per cent in the business district for street lighting; and Youngstown from 40 cents to 60 cents per front foot for street lighting.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without issue of a license in Ohio cities.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
AKRON.		
Auctioneer.....	1 year.....	\$50.00
	1 day.....	2.00
Bill distributing and card tacking.....	1 year.....	25.00
	1 day.....	2.00
Billposter and sign painter.....	1 year.....	50.00
	1 day.....	2.00
Circus.....	1 day.....	150.00
Circus and menagerie.....	1 day.....	300.00
Dance hall.....	1 year.....	25.00
Exhibition, not otherwise licensed.....	1 day.....	3.00
	Each additional day.....	1.00
Jitney, taxi, or bus.....	1 year.....	25.00
Menagerie.....	1 day.....	150.00
Minstrel and vaudeville.....	1 day.....	5.00
	Each additional day.....	3.00
Moving pictures.....	1 year.....	40.00
Pawnbroker.....	1 year.....	50.00
Peddler:		
Motor or 2-horse vehicle.....	1 year.....	35.00
	6 months.....	18.00
	3 months.....	10.00
1-horse vehicle.....	1 year.....	25.00
	6 months.....	13.00
	3 months.....	7.00
Hand-drawn vehicle.....	1 year.....	15.00
	6 months.....	8.00
	3 months.....	5.00
Goods carried.....	1 year.....	10.00
	6 months.....	5.00
	3 months.....	3.00
Theatrical company.....	1 week.....	10.00
	1 day.....	3.00
Theatrical house.....	1 year.....	40.00
CANTON.		
Cigarette dealer.....	1 year.....	\$15.00
Milk dealer.....	1 year.....	22.00
Pawnbroker.....	1 year.....	25.00
Show.....	1 year.....	10.00
Skating rink.....	1 year.....	36.00
Taxicab.....	1 year.....	3.00
Theater.....	1 year.....	50.00
Vender.....	1 year.....	15.00
Weigher.....	1 year.....	1.00
CINCINNATI.		
Auctioneer.....	1 year.....	\$25.00
Ball ground.....	1 year.....	750.00
Ball room, public.....	1 year.....	50.00
Billiards and pool:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	15.00
Billposter.....	1 year.....	25.00
Bowling:		
1 alley.....	1 year.....	25.00
Each additional alley.....	1 year.....	15.00
Cigarettes.....	1 year.....	25.00
Circus.....	1 day.....	100.00
Coal weigher.....	1 year.....	5.00
Dancing school, rate based on number of pupils.....	1 year.....	100.00-300.00
Ferry.....	1 year.....	5.00
Flying American.....	1 year.....	25.00
Gunpowder vender.....	1 year.....	15.00
Hotel solicitor.....	1 year.....	25.00
Intelligence office.....	1 year.....	50.00
Livery and sale stable.....	1 year.....	15.00
Moving-picture operator.....	1 year.....	1.00
Pawnbroker.....	1 year.....	200.00
Peddler:		
Hand.....	1 year.....	5.00
Stand.....	1 year.....	15.00
Vehicle.....	1 year.....	25.00
Photographer, itinerant.....	1 year.....	25.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	25.00
Riding school.....	1 year.....	50.00
Scavenger.....	1 year.....	25.00
Secondhand dealer.....	1 year.....	50.00
Shooting gallery.....	1 year.....	30.00
Side show.....	1 day.....	25.00
Sidewalk, cement.....	1 year.....	2.00
Spanner key.....	1 year.....	12.00
Street car.....	1 year.....	50.00
Street-car advertising signs.....	1 year.....	25.00
Street musician.....	1 year.....	25.00
Theater, rate based on seating capacity.....	1 year.....	100.00-300.00
Vender, itinerant.....	1 year.....	50.00

KIND OF BUSINESS LICENSED	Period.	License rate
CLEVELAND.		
Auction store.....	1 month.....	\$5.00
Chauffeur.....	1 year.....	1.00
Dance hall, rate based on square feet of floor space.....	1 year.....	15.00-50.00
Employment agency, rate based on kind of help.....	1 year.....	50.00-150.00
Exhibition, rate based on seating capacity:		
2,000 or less.....	1 week.....	10.00-50.00
Over 2,000.....	1 day.....	150.00-200.00
Gardener.....	1 year.....	10.00
Milk depot.....	1 year.....	1.00
Milk wagon.....	1 year.....	1.00
Pawnbroker.....	1 year.....	5.00
Peddler, each wagon.....	1 year.....	.50
Plumber:		
Journeyman.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Master.....	1 year.....	10.00
Renewal.....	1 year.....	2.00
Pool:		
1 table.....	1 year.....	10.00
Each additional table.....	1 year.....	.50
Slaughter house.....	1 year.....	15.00
For poultry.....	1 year.....	2.00
Taxicab.....	1 year.....	5.00
Tenement building.....	1 year.....	1.00
COLUMBUS.		
Cigarette dealer.....	1 year.....	\$15.00
Circus, menagerie, or show, rate based on admission charge.....	1 day.....	40.00-220.00
	Each additional day.....	15.00-75.00
Dance hall, rate based on square feet of floor space.....	1 year.....	15.00-35.00
Meat dealer.....	1 year.....	.70
Milk dealer.....	1 year.....	.70
Pawnbroker.....	1 year.....	100.00
Plumber:		
Journeyman.....	1 year.....	5.00
Master.....	1 year.....	25.00
Sewer tapper.....	1 year.....	5.00
Vender:		
Basket.....	1 year.....	5.00
Pushcart.....	1 year.....	10.00
Vehicle other than hand propelled.....	1 year.....	25.00
DAYTON.		
Bill and lithograph poster.....	1 year.....	\$5.00
Cement contractor.....	1 year.....	1.00
Circus, rate based on admission charge.....	1 day.....	150.00-300.00
Coal inspector.....	1 year.....	.50
Dance.....	1 day.....	2.00
Dance hall.....	1 year.....	25.00-50.00
Junk:		
Dealer.....	1 year.....	50.00
Pushcart.....	1 year.....	1.00
Wagon.....	1 year.....	5.00
Moving van or express, 1 wagon.....	1 year.....	2.00
Each additional wagon.....	1 year.....	.25
Pawnbroker.....	1 year.....	50.00
Peddler:		
Foot.....	9 months.....	7.75
	6 months.....	4.00
Transient.....	1 day.....	1.50
Wagon.....	9 months.....	15.25
	6 months.....	7.75
Theater.....	1 year.....	50.00
HAMILTON.		
Circus.....	1 day.....	\$50.00
Pawnbroker.....	1 year.....	25.00
Pop-corn vender.....	1 year.....	.25
Theater.....	1 year.....	25.00
LIMA.		
Billposter.....	1 year.....	\$10.00
Carnival.....	1 day.....	5.00
Circus and Wild West show.....	1 day.....	()
Junk dealer.....	1 year.....	5.00
Milk dealer.....	1 year.....	1.00
Pawnbroker.....	1 year.....	100.00
Peddler, itinerant.....	1 day.....	2.00
Theater.....	1 year.....	75.00
Vender.....	6 months.....	7.50
LORAIN.		
Billposter.....	2 years.....	\$50.00
Carnival show.....	1 day.....	50.00
Circus.....	1 day.....	100.00

1 At discretion of the mayor, maximum \$250.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LORAIN—Continued.		
Circus riding.....	1 performance.	\$10.00-\$50.00
Meat.....	1 year.....	.50
Menagerie.....	1 day.....	5.00-10.00
Milk.....	1 year.....	.50
Moving-picture show.....	1 month.....	5.00
Peddler and hawker:		
With 1 or 2 horses.....	1 year.....	100.00
	9 months.....	75.00
	6 months.....	50.00
	1 month.....	10.00
On foot.....	1 day.....	2.00
	1 year.....	50.00
	6 months.....	25.00
	1 month.....	5.00
	1 day.....	1.00
Public dance, roller skating or like entertainment.....	1 year.....	150.00-500.00
	1 month.....	5.00-150.00
	1 day.....	1.00-25.00
Sewer tapper.....	1 year.....	5.00
Theatrical exhibit.....	1 performance.....	2.00
	2 performances.....	3.00
	Each additional performance.....	.50
All other exhibitions.....	1 performance.....	.10-2.00

SPRINGFIELD.		
Circus, principal show.....	1 day.....	\$10.00
Side show.....	1 day.....	5.00
Exposition.....	1 day.....	2.00
Menagerie.....	1 year.....	25.00
Merchandise delivery wagon.....	1 year.....	2.50
Pawnbroker.....	1 year.....	50.00
Peddler:		
Basket.....	1 year.....	7.00
	6 months.....	4.00
	3 months.....	2.50
	1 day.....	1.00
Push cart.....	1 year.....	10.00
Wagon.....	1 year.....	15.00
Plumber.....	1 year.....	10.00
Theater.....	1 year.....	50.00
Vault cleaner.....	1 year.....	25.00

TOLEDO.		
Auctioneer, upon streets.....	1 year.....	\$25.00
Ball ground, seating more than 1,500.....	1 year.....	100.00
Bill distributing, etc.....	1 year.....	15.00
Billposting.....	1 year.....	200.00
House moving.....	1 day.....	10.00
	Each additional day.....	5.00
Intelligence office.....	1 year.....	100.00
Junk dealer, rate based on capital invested.....	1 year.....	15.00-50.00
Meat dealer.....	1 year.....	1.00
Pawnbroker.....	1 year.....	100.00
Peddling, hawking, huckstering, or selling goods while traveling from place to place:		
On foot with pack, basket, etc.....	1 year.....	1.50
On foot with vehicle propelled by person.....	1 year.....	5.00
With vehicle, horse-drawn or power-propelled.....	1 year.....	35.00
Penny parlor, arcade, and other show, display or exhibition, except in licensed theater or hall.....	1 year.....	150.00
Secondhand dealer.....	1 year.....	12.50
Selling goods on streets.....	1 day.....	2.00
Show, exhibition, or performance of any kind given in temporary quarters or location, rate based on seating capacity.....	1 day.....	50.00-150.00
	Each additional month.....	10.00-50.00
Store, temporary, for sale of goods.....	1 month.....	50.00
	Each additional month.....	25.00
Street musician, each instrument.....	1 year.....	1.00
Theater or hall, based on seating capacity.....	1 year.....	25.00-200.00
Transient peddler.....	1 day.....	2.00
Vault cleaning.....	1 year.....	10.00

YOUNGSTOWN.		
Auctioneer.....	1 year.....	\$200.00
Automobile driver.....	1 year.....	.40
Owner.....	1 year.....	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
YOUNGSTOWN—Continued.		
Circus.....	1 day.....	\$75.00
Circus and menagerie.....	1 day.....	150.00
Dray and baggage wagon.....	1 year.....	2.50
Exhibition, public.....	1 week.....	10.00
	1 day.....	3.00
Hack driver.....	1 year.....	.50
Owner.....	1 year.....	1.00
House mover.....	1 year.....	10.00
Huckster.....	1 year.....	15.00
	1 month.....	1.25
Jitney.....	1 year.....	25.00
Junk shop.....	1 year.....	5.00
Merchant, transient.....	1 day.....	2.50
Moving pictures, rate based on seating capacity.....	1 year.....	40.00-50.00
	1 month.....	15.00
	1 day.....	3.00
Pawnbroker.....	1 year.....	25.00
Pool room.....	1 year.....	3.00
Theater.....	1 year.....	50.00
Vender.....	1 year.....	6.00
Itinerant.....	1 day.....	2.50

ZANESVILLE.		
Circus.....	1 day.....	\$25.00
Moving-picture theater.....	1 year.....	25.00
Pawnbroker.....	1 year.....	25.00
Plumber:		
Journeyman.....	1 year.....	1.00
Master.....	1 year.....	5.00
Skating rink.....	1 year.....	60.00
Theater.....	1 year.....	50.00
Vender.....	1 day.....	2.00

3.—GENERAL LICENSE TAXES.

The following statement shows, for the different cities reporting, the general license taxes levied and the rates of tax imposed for the periods specified.

CITY.	Kind of License.	Period.	License rate.
CINCINNATI.....	Vehicle:		
	Cab or hack.....	1 year.....	\$5.00
	Cart, 1-horse.....	1 year.....	3.00
	Furniture car.....	1 year.....	10.00
	Omnibus, rate based on number of horses.....	1 year.....	7.00-10.00
COLUMBUS.....	Private carriage.....	1 year.....	3.00
	Bicycle.....	1 year.....	.50
	Motorcycle.....	1 year.....	2.00
	Push cart.....	1 year.....	1.00
	Vehicle hauling street piano.....	1 year.....	1.00
DAYTON.....	Vehicle, rate based on kind, or number of horses.....	1 year.....	1.50-10.00
	Pistol permit.....	1 year.....	1.00
	Bicycle.....	1 year.....	.50
	Vehicle:		
	1-horse buggy.....	1 year.....	1.50
YOUNGSTOWN.....	1-horse wagon.....	1 year.....	2.00
	2-horse wagon.....	1 year.....	3.00
	Pistol permit.....	1 year.....	1.00

4.—LICENSE TAXES ON DOGS.

Canton levies an annual tax of 50 cents on each dog; Cincinnati, \$1; Dayton, 75 cents; and Hamilton, 25 cents. Cleveland taxes males \$1, females \$2; Lima, males 25 cents, females \$2; Springfield, males 50 cents, females \$1.50; Toledo, males \$1, females \$2; Youngstown, males, \$1, females, \$3.

OKLAHOMA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The three cities of Oklahoma levy special assessments against benefited property for the entire cost of opening, grading, and paving streets and alleys and constructing curbs and sidewalks. Tulsa levies, also, special assessments against benefited property for the entire cost of constructing lateral sewers.

b.—For public services.

The only city reporting special assessment taxes for public services is Oklahoma City, in which the benefited property is assessed with the full cost of cutting weeds.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

A tax of 2 per cent on the gross premiums of foreign insurance companies is collected by the state. One-half of the receipts in each city is paid to the local firemen's pension fund.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MUSKOGEE.		
Agent:		
Advertising, transient	1 day	\$5.00
Laundry	1 month	10.00
Lightning rod	1 year	100.00
Piano, transient	1 day	1.00
Sewing machine, transient	1 day	2.00
Soliciting, transient	10 days	15.00
	Each additional day	5.00
Amusement park	1 month	10.00
Amusement parlor, automatic machines	1 month	10.00
Auction:		
House	1 year	150.00
Sales	5 days	5.00
	Each additional day	2.50
Yard, transient	10 days	10.00
	Each additional day	5.00
Auctioneer	1 year	25.00
Baggage wagon or dray	1 year	12.00
Billiards and pool, each table	1 year	10.00
Bowling:		
1 alley	1 year	10.00
Each additional alley	1 year	5.00
Boxing contest	1 day	25.00
Broker, transient, per car	1 year	25.00
Cab, hack, or omnibus	1 year	10.00
Carnival	1 day	15.00-25.00
Chiropractist	1 day	1.00
Circus	1 day	100.00-150.00
Cold-drink stand	1 month	2.00
Dance hall	1 month	5.00
Drug peddler or agent	1 day	15.00
	1 year	5.00
Employment agency	1 year	10.00
Exhibition:		
Equestrian	1 day	5.00
Traveling theatrical, outside of theater	1 day	10.00
Fortune teller	1 year	100.00
	1 month	10.00
Games, knife board, cane rack, or turkey raffle, etc.	1 month	20.00
	1 day	2.00
Gas and electric-fixture fitter	1 year	10.00
Gasoline station	1 year	12.00
Hawker	1 month	15.00
Horse market or sales stable	1 year	12.00
Hotel or rooming house:		
24 rooms	1 year	12.00
Each additional room	1 year	.50
Huckster	1 month	10.00
Junk dealer	1 year	25.00
Live-stock dealer	1 year	50.00
Transient	1 day	10.00
Lunch stand	1 month	15.00
Malt drinks	1 year	60.00
Medicine show	1 day	10.00
Merchandise broker	1 year	10.00
Merchant, transient:		
Buggies, wagons, farm implements, etc.	10 days	50.00
	Each additional day	25.00
Clothing and furnishing	10 days	25.00
	Each additional day	15.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
MUSKOGEE—Continued.		
Merchant, transient—Continued.		
Other	10 days	\$15.00
	Each additional day	5.00
Merry-go-round	1 month	40.00
	1 day	2.00
Milk and dairy	1 year	5.00
Parade	1 day	100.00
Pawnbroker	1 year	100.00
Peddler:		
Fish, fruit, and vegetables	1 month	10.00
	1 day	1.00
Hardware, cutlery, etc.	1 month	20.00
	1 day	2.00
Ice cream	1 month	10.00
Photographer, transient	1 year	25.00
	1 day	2.00
Phrenologist or mind reader	1 day	1.00
Plumber	1 year	25.00
Pop-corn and candy stand	1 month	2.00
Secondhand store	1 year	12.00
Shooting gallery	1 month	10.00
Side show	1 day	10.00
Skating rink, roller	1 year	100.00
	1 month	10.00
Soda fountain	1 year	10.00
Street show	1 day	15.00
Street solicitor or drummer	1 year	25.00
Street spieler	1 day	2.00
Street stand, merchandise	1 day	3.00
Taxicab	1 year	10.00
Theater, opera house, or moving-picture show	1 year	50.00
Unclaimed goods, sale of	1 day	10.00
Wagon yard	1 year	12.00
Weighing machine	1 year	5.00
Wild West show	1 day	50.00
Wrestling match	1 day	10.00

OKLAHOMA CITY.

Auctioneer	1 year	\$50.00
Auto livery car	1 year	25.00
Billboard advertising	1 year	50.00
Billiards and pool	1 year	3.00-5.00
Circus	1 year	125.00
Coal wagon	3 months	5.00
Contractor:		
Electrical	1 year	50.00
Paving	1 year	250.00
Dairy	1 year	2.00
Dance hall	1 year	25.00
Employment agency	1 year	50.00
Engineer and fireman	1 year	1.00
Express company	1 year	30.00
Hotel solicitor	1 month	1.00
Huckster	1 year	60.00
Ice wagon	6 months	5.00
Junk dealer	3 months	5.00
Moving-picture operator	1 year	1.00
Oil tank	1 month	5.00
Order salesman	1 month	5.00
Pawnbroker	1 year	50.00
Peddler	1 week	10.00
Plumber and electrician	1 year	1.00
Shooting gallery	1 year	25.00
Street car advertising	1 year	150.00
Telegraph company	1 year	150.00
Theater, rate based on seating capacity	1 year	75.00-200.00
Weighing machine	1 year	5.00

TULSA.

Abstracts of titles	1 year	\$50.00
Accident, claim, or adjustment company, or agent or agency for	1 year	10.00
Accountant, expert	1 year	10.00
Advertising or bill-distributing agent	1 year	50.00
Agent or agencies:		
Book agent or map canvasser	1 year	10.00
Claim for personal injury agent or agency, suit agent or solicitor, per capita		10.00
Collecting agent or agency	1 year	10.00
Insurance, agent or agency—		
Accident, steam boiler, fire, guaranty, plate glass, surety, or marine company	1 year	10.00
Subagent having separate office from the above	1 year	5.00
Health	1 year	10.00
Life	1 year	10.00
Lightning-rod agent or solicitor	1 year	20.00
Loan agent or agency, other than real estate, broker or pawnbroker	1 year	50.00
Manufacturer's agent storing or distributing goods in city	1 year	25.00
Mercantile or commercial agency	1 year	25.00
Mining, gas, oil, or cement company's stock agent, solicitor, or broker	1 year	50.00
Nursery agent or solicitor	1 year	12.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
TULSA—Continued.		
Agent or agencies—Continued.		
Photographs, copying or enlarging, agent or solicitor.	1 year.	\$25.00
Real estate, rental, or loan agent or broker.	1 year.	25.00
Sewing machine agency.	1 year.	25.00
Sewing machine agent or solicitor.	1 year.	5.00
Ticket agent or broker.	1 year.	25.00
Agent or solicitor not otherwise licensed.	1 year.	25.00
Amusement parks or resorts.	1 year.	100.00
Amusement parlor containing more than 10 automatic amusement and vending machines.	1 year.	100.00
Architect.	1 year.	10.00
Artist.	1 year.	10.00
Astrologist.	1 year.	100.00
Auctioneer.	1 year.	100.00
Automatic baseball, each court.	1 year.	15.00
Automobile, taxicab, or self-propelled omnibus.	1 year.	15.00
Baby, cane, or knife rack, or like device.	1 day.	3.00
Baggage delivery:		
Automobile.	1 year.	12.00
Wagon, 1 or 2-horse.	1 year.	6.00-9.00
Bakery, hand-power.	1 year.	12.00
Other than hand power.	1 year.	20.00
Banking corporation, private banker, or trust company, rate based on capital.	1 year.	50.00-100.00
Bankrupt or damaged goods, dealer.	1 year.	100.00
Barb house.	1 year.	12.00
Barber shop, each chair.	1 year.	2.00
Billiard or pool table, bagatelle, pigeonhole, or shuffle board.	1 year.	24.00
Billposter.	1 year.	50.00
Blacksmith.	1 year.	5.00
Bottling or carbonating works.	1 year.	25.00
Bowling or 10 pins, each alley.	1 year.	5.00
Box factory.	1 year.	12.00
Boxing contest.	1 day.	25.00
Broker or merchandise, not otherwise licensed.	1 year.	50.00
Building block or artificial stone or cement post manufacturer.	1 year.	20.00
Building material and supplies, dealer.	1 year.	20.00
Business college.	1 year.	20.00
Buyer of employees' salaries.	1 year.	50.00
Buyer of jury and witness fees.	1 year.	50.00
Canning or preserving factory.	1 year.	20.00
Carrousel, merry-go-round, Ferris wheel, or swing.	1 month.	25.00
Carpet cleaner.	1 year.	15.00
Carriage, wagon, buggy, or automobile factory.	1 year.	20.00
Cattle dealer.	1 year.	12.00
Cesspool wagon.	1 year.	12.00
Check stand.	1 year.	12.00
Chili parlor.	1 year.	12.00
Chiropodist or corn doctor.	1 year.	10.00
Cigar manufacturer and wholesaler.	1 year.	12.00
Cigar or tobacco stand, store, or retailer.	1 year.	12.00
Circus, menagerie, tent show, or other public exhibition, rate based on number of cars required for transportation, if in excess of ten.	1 day.	50.00-100.00
Not otherwise licensed.	1 day.	25.00
	Each additional day.	10.00
Civil engineer.	1 year.	10.00
Cleaning or dyeing works or agent or pressing shop.	1 year.	12.00
Clothing house, runner or solicitor.	1 year.	25.00
Coal, wood, or flour dealer.	1 year.	12.00
Cold-storage plant.	1 year.	50.00
Commission or produce merchant:		
Without store or office.	1 year.	100.00
With store or office.	1 year.	50.00
Selling from cars, per car.		25.00
Confectioner:		
Retail.	1 year.	12.00
Wholesale.	1 year.	25.00
Contractor:		
Building.	1 year.	10.00
Churning, grading, or sidewalk.	1 year.	25.00
Electrical.	(1)	(1)
Sewer.	1 year.	50.00
Street paving.	1 year.	100.00
Not otherwise licensed.	1 year.	10.00
Dairymen.	(1)	(1)
Dancing hall:		
Open to the public, rate based on number of dances per month.	1 year.	100.00-250.00
Not conducted for profit.	1 year.	5.00
Dancing schools for students but not open to the general public.	1 year.	25.00
Dentist.	1 year.	10.00
Detective.	1 year.	10.00
Doctor, physician, surgeon, Christian Science healer, chiropractor, magnetic healer, hypnotist, or osteopath, etc.	1 year.	10.00
Druggist, rate based on average value of stock or capital.	1 year.	12.00-25.00
With soda fountain or confectionery stand, additional.	1 year.	10.00
Electric light or power.	1 year.	250.00
Electric or galvanic battery.	1 year.	5.00
Employment agent or agency, except those established under the authority of the state.	1 year.	12.00
Entertainment or concert.	1 performance.	2.00
Exhibition not otherwise licensed.	1 day.	2.00
Express company or agency, not interstate.	1 year.	250.00
Feed mill.	1 year.	20.00
Fertilizer manufacturing plant.	1 year.	50.00

(1) Not reported.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TULSA—Continued.		
Fish or oysters:		
Retail.	1 year.	\$12.00
Wholesale.	1 year.	25.00
Florist.	1 year.	12.00
Flour mill or grain elevator, or both.	1 year.	20.00
Foundry or machine shop, or both.	1 year.	20.00
Furnaces, installer and repairer of.	1 year.	12.00
Garage.	1 year.	25.00
Garment factory.	1 year.	12.00
Gas engine distributor or agent.	1 year.	25.00
Gas fitter or fixture shop.	1 year.	50.00
Gas light or heat, furnishing by means of pipes in street.	1 year.	250.00
Gasoline filling station.	1 year.	20.00
Geologist.	1 year.	10.00
Glass factory.	1 year.	25.00
Gravel or roofing company.	1 year.	25.00
Greenhouse, not paying florist's license.	1 year.	12.00
Grocer:		
Wholesale.	1 year.	25.00
Handling produce.	1 year.	50.00
Gunsmith.	1 year.	12.00
Hack, hackney coach, or carriage.	1 year.	15.00
Hay or grain dealer:		
Retail.	1 year.	12.00
Wholesale.	1 year.	25.00
Hide or leather dealer.	1 year.	12.00
Fluoroscopic views, exhibition.	1 day.	5.00
Hospital.	1 year.	25.00
Hotel, inn, boarding house, or rooming house, having 10 rooms or more, not exceeding 2 beds or cots per room each room.	1 year.	.50
More than 2 beds or cots per room, each bed or cot.	1 year.	.20
House mover.	(1)	(1)
Huckster or hawk.	1 year.	100.00
Ice:		
Wholesale, without wagon.	1 year.	25.00
With wagon, rate based on number of same.	1 year.	25.00-60.00
Ice-cream peddler, each wagon.	1 year.	100.00
Itinerant.	1 year.	75.00
Junk dealer, old iron or rags.	1 year.	25.00
Laundry agency, for establishment not paying license.	1 year.	12.00
Laundry, steam or other than hand power.	1 year.	25.00
Lawyer.	1 year.	10.00
Live stock commission merchant.	1 year.	25.00
Lumber yard.	1 year.	25.00
Lunch stand.	1 year.	25.00
Magnetic healer.	1 year.	10.00
Magneto station.	1 year.	25.00
Manicure.	1 year.	10.00
Magnifying glass operated for pay.	1 year.	25.00
Manufacturer of goods, not otherwise licensed.	1 year.	25.00
Marble and granite, or monument dealer.	1 year.	12.00
Meat dealer.	(2)	(2)
Medicine or other show where medicine or other goods are sold or advertised.	1 day.	25.00
Merchant, not otherwise licensed:		
Retail, rate based on average value of stock or capital.	1 year.	12.00-25.00
Wholesale.	1 year.	25.00
Merchant, transient, rate per \$1,000 of stock.	1 day.	10.00
Messenger service.	1 year.	25.00
Mining company, not otherwise licensed.	1 year.	25.00
Museum.	1 month.	5.00
Natorium.	1 year.	25.00
Newspaper:		
Daily.	1 year.	100.00
Weekly.	1 year.	15.00
Oil lease broker or peddler.	1 year.	50.00
Oil tank protectors, manufacturer or distributor.	1 year.	25.00
Oil well supplies, dealer.	1 year.	100.00
Packing house, rate based on number of animals killed per year.	1 year.	50.00-100.00
Paint shop or contractor.	1 year.	12.00
Patent medicine, selling on street.	1 year.	5.00
Pawnbroker.	1 year.	200.00
Peddler, foot, pushcart, or wagon.	1 year.	100.00
Photographic or kinetoscope parlor, etc.	1 year.	25.00
Photographer.	1 year.	12.00
Agent for above.	1 year.	10.00
Phrenologist.	1 year.	100.00
Planing mill.	1 year.	25.00
Plumbing establishment or contractor.	1 year.	50.00
Pop corn or peanut stand.	1 year.	25.00
Printing, job.	1 year.	20.00
Produce merchant, wholesale:		
Office or store in city.	1 year.	50.00
No office or store in city.	1 year.	100.00
Public lecturer.	1 lecture.	12.00
Rag or paper gatherer.	1 year.	12.00
Repair shop:		
Automobile.	1 year.	25.00
Shoes.	1 year.	12.00
Restaurant or cafe, not in hotel, rate based on number of seats.	1 year.	12.00-50.00
Salesman soliciting or taking orders for merchandise, or magazines, newspapers, or periodicals, or demonstrating any patent article or process.	1 year.	50.00
Sand company.	1 year.	12.00
Scavenger.	1 year.	12.00
Scissors grinder.	1 year.	12.00
Secondhand dealer.	1 year.	50.00

(2) Same as retail merchant.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TULSA—Continued.		
Shoe-shining parlor or bootblack, rate based on number of chairs.....	1 year.....	\$6.00-\$12.00
Shooting gallery.....	1 year.....	20.00
Side show with circus or otherwise.....	1 day.....	10.00
Sign renter.....	1 year.....	50.00
Skating rink, roller.....	1 year.....	100.00
Soap factory.....	1 year.....	12.00
Soft-drink stand:		
Connected with or within 500 feet of circus or show.....	1 day.....	2.00
Not connected with any other business.....	1 year.....	25.00
Solicitor not otherwise licensed.....	1 year.....	50.00
Spirit medium.....	1 year.....	100.00
Stable, boarding, feed, livery, or sale.....	1 year.....	25.00
Steam and hot-water fitting, contractor.....	1 year.....	50.00
Stock or bond broker.....	1 year.....	50.00
Street advertising exhibition, not otherwise licensed.....	1 day.....	5.00
Street exhibition.....	1 day.....	2.00
Street railway company, each car.....	1 year.....	25.00
Street vender.....	1 year.....	100.00
Tailor, merchant.....	1 year.....	12.00
Taxicab.....	1 year.....	15.00
Telegraph company, rate based on amount of intrastate business.....	1 year.....	25.00-100.00
Telephone company, rate based on amount of intrastate business.....	1 year.....	250.00
Theater, moving-picture or vaudeville show, rate based on seating capacity.....	1 year.....	100.00-250.00
Theater or minstrel show on streets.....	1 day.....	25.00
Tin shop.....	1 year.....	12.00
Towel supply.....	1 year.....	12.00
Trees, shrubs, or plants, dealer or peddler.....	1 year.....	12.00
Transfer and storage company, rate based on number of wagons, vans, or trucks.....	1 year.....	25.00-60.00
Upholsterer.....	1 year.....	12.00
Undertaking establishment.....	1 year.....	100.00
Veterinary surgeon.....	1 year.....	10.00

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The costs of opening, paving, and grading streets and paving alleys, setting curbs, constructing sidewalks and trunk and lateral sewers, and installing water mains are assessed against benefited property in Portland, the only city of over 30,000 inhabitants in the state of Oregon.

b.—For public services.

No assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without the issue of a license.

b.—Collected with issue of license.

The following statement shows for the city of Portland the kinds of business licensed and the rates of tax imposed for the periods specified:

KIND OF BUSINESS LICENSED.	Period.	License rate.
PORTLAND.		
Abstractor.....	1 year.....	\$15.00
Advertising:		
By stereopticon.....	1 year.....	300.00
In street railway cars.....	1 year.....	250.00
Amusement park:		
With admission charge.....	1 year.....	300.00
With no admission charge or dance hall.....	1 year.....	150.00
Arcade with slot machines.....	1 year.....	200.00
Auctioneer:		
General.....	1 day.....	20.00
With auction house or selling live stock.....	1 year.....	160.00
Automobile for hire, 7-passenger.....	1 year.....	24.00
Bank.....	3 months.....	(1)
Baseball park, professional.....	1 year.....	100.00
Bath, water, steam, or vapor.....	1 year.....	30.00
Billiards or pool, each table.....	1 year.....	10.00

¹ One one-hundredth of 1 per cent of total loans for preceding 3 months.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TULSA—Continued.		
Wagon yard.....	1 year.....	\$12.00
Wagons and other vehicles transporting merchandise or passengers for pay, not otherwise licensed.....	1 year.....	15.00
Water, sale, rate based on number of wagons used.....	1 year.....	25.00-40.00
Well borer.....	1 year.....	25.00
Wrestling exhibition.....	1 day.....	25.00
All occupations, callings, pursuits, or corporations not otherwise licensed.....	1 year.....	12.00

3.—GENERAL LICENSE TAXES.

The state collects on all automobiles, at various rates, a general license tax and returns to each of the cities reported one-fourth of the amount collected on the machines licensed in that city. In Oklahoma City there is also a license tax on electric automobiles of \$25 each per year and on automobile drivers of \$1 each for an unlimited period of time. Muskogee also issues an automobile driver's license at \$1 each per year.

4.—LICENSE TAXES ON DOGS.

The taxes levied upon dogs in Oklahoma City are \$1.50 per year for each male and \$3 per year for each female; in Muskogee the rates are \$1.50 per year for each male and \$2.50 for each female, while in Tulsa they are \$3 per year for each male and \$5 per year for each female.

OREGON.

KIND OF BUSINESS LICENSED.	Period.	License rate.
PORTLAND—Continued.		
Bill or sample distributor:		
Each firm.....	1 year.....	\$100.00
Each man.....	3 months.....	10.00
Billposter.....	1 year.....	400.00
Bowling, each alley.....	1 year.....	10.00
Box ball, each alley.....	1 year.....	10.00
Broker:		
General.....	1 year.....	20.00
Stocks on margin.....	1 year.....	100.00
Cane, doll, or knife rack.....	3 months.....	25.00
Cheek stand (paree).....	1 year.....	10.00
Chimney sweep.....	1 year.....	5.00
Chiropodist.....	1 year.....	20.00
Circus, rate based on admission charge and number of cars.....	1 day.....	3.50-300.00
Collection or adjustment agent.....	1 year.....	10.00
Dance hall, rate based on area.....	1 year.....	3.25-6.25
Dancing, rate based on number of dances per week.....	3 months.....	6.00-12.00
Detective agency.....	1 day.....	.50
Detective, private.....	1 year.....	100.00
Dog breeder, each dog used.....	1 year.....	25.00
Dog breeder, each dog used.....	1 year.....	1.00
Electric light, heat, and power company.....	1 year.....	300.00
Employment agency:		
For women only.....	1 year.....	40.00
General.....	1 year.....	200.00
Explosives, dealer.....	1 year.....	20.00
Express system, railway.....	1 year.....	100.00
Firearms and weapons, dealer.....	1 year.....	25.00
Gas for light and fuel.....	1 year.....	200.00
Gasoline filling station.....	1 year.....	12.00
Guaranteeing titles.....	1 year.....	40.00
House mover.....	1 year.....	100.00
Insurance and bonding agent, each company.....	1 year.....	40.00
Junk:		
Dealer.....	1 year.....	20.00
Wagon.....	1 year.....	20.00
Laundry.....	1 year.....	20.00
Lunch vehicle.....	1 year.....	400.00
Mercantile rating agency, rate based on membership.....	1 year.....	50.00-100.00
Merchant, transient.....	1 month.....	250.00
Merry-go-round, etc.....	1 day.....	20.00
Messenger company.....	1 month.....	15.00
Milk and cream:		
Can or cart.....	1 day.....	1.50
Creamery or milk depot.....	1 year.....	5.00
Dairy wagon.....	1 year.....	2.50
Store, etc.....	1 year.....	1.00
Money lender.....	1 year.....	20.00
Motor omnibus on interurban runs.....	1 year.....	24.00
Oil delivery vehicle.....	1 year.....	40.00
Pawnbroker.....	1 year.....	150.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
PORTLAND—Continued.		
Peddler, etc.:		
Hawker, rate based on section of city in which business is done.....	1 year.....	\$200.00-\$600.00
Peddler without outcry.....		
Butter, eggs, and cheese.....	1 year.....	20.00
Cloth, furs, and jewelry.....	1 year.....	200.00
Foodstuffs from tray or basket.....	1 year.....	30.00
Foodstuffs from vehicle.....	1 year.....	60.00
Hominy, catsup, and pickles.....	1 year.....	12.00
Transient.....	1 month.....	15.00
Transient.....	1 week.....	5.00
Races, outdoor.....	1 month.....	120.00
Transient.....	1 week.....	40.00
Transient.....	1 day.....	10.00
Runner, hotel or other.....	1 year.....	20.00
Safe deposit vault.....	1 year.....	40.00
Scavenger, each vehicle.....	1 year.....	12.00
Secondhand dealer.....	1 year.....	20.00
Shooting gallery.....	1 year.....	100.00
Show, exhibition, lecture, or other entertainment, except in licensed theater and except circus, rate based on admission charge.....	1 month.....	120.00-300.00
Transient.....	1 week.....	40.00-125.00
Transient.....	1 entertainment.....	10.00-25.00
Skating rink.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
PORTLAND—Continued.		
Storage:		
Explosive oil, 100 gallons or more, rate based on number of gallons.....	1 year.....	\$12.00-\$80.00
Other goods.....	1 year.....	10.00
Additional, each 1,000 square feet of storage floor space more than 5,000 square feet.....	1 year.....	2.00
Street railway car, hauling freight on.....	1 trip.....	.25
Street railway car, more than 30 feet in length.....	1 year.....	100.00
Telegraph system.....	1 year.....	300.00
Telephone system.....	1 year.....	200.00
Theater.....	1 year.....	15.00
Theater-ticket scalper.....	1 year.....	400.00
Wharfinger, each 200 lineal feet of river front or fraction thereof.....	1 year.....	40.00
Wood-sawing machine, portable.....	1 year.....	5.00

1. Additional for each seat, 2½ cents.

3.—GENERAL LICENSE TAXES.

No general license taxes are collected in the city of Portland.

4.—LICENSE TAXES ON DOGS.

The annual license taxes on dogs are at the rate of \$3 for each male and \$5 for each female.

PENNSYLVANIA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For specified public outlays or improvements in Pennsylvania cities special assessments on real property benefited are levied by the various municipalities as follows:

Pittsburgh, the amount to which the property is adjudged to be benefited averaging, during the fiscal year reported, about one-fourth of the cost of the opening of streets, four-fifths of the cost of the construction of lateral sewers, and two-fifths of the cost of improvements made on combined contracts for the grading of streets, the construction of curbs, and the paving of streets and alleys.

McKeesport, for the extension of water mains, the opening and grading of streets, the paving of streets and alleys, and the construction of curbs, sidewalks, and sewers, except storm sewers, the amount to which the property is adjudged to be benefited, sometimes equalling the entire cost, and averaging about five-sixths of the cost.

For the extension of water mains: Allentown and Reading, 50 cents per front foot; Philadelphia, \$1 per front foot; Altoona, the total cost; Harrisburg, in new sections of the city, the total cost.

For the opening of streets: New Castle, two-thirds of the cost; Altoona, Chester, Harrisburg, and Reading, the total cost.

For the grading of streets: New Castle, two-thirds of the cost; Chester, Erie, Harrisburg, Reading, and Scranton, the total cost.

For the paving of streets: Johnstown and New Castle, two-thirds of the cost; Chester, four-fifths; Allentown, Altoona, Easton, Erie, Harrisburg, Philadelphia, Scranton, Wilkes-Barre, Williamsport, and York, the total cost, the contract price for such improvements in Allentown being collected by the contractors directly from the owners of the benefited property.

For the paving of alleys: Johnstown and New Castle, two-thirds of the cost; Chester, nine-tenths; Altoona, Erie, Norristown, Philadelphia, Reading, Scranton, Wilkes-Barre, and Williamsport, the total cost.

For the construction of curbs: New Castle, two-thirds of the cost; Altoona, Chester, Erie, Harrisburg, Johnstown, Norristown, Reading, Scranton, Wilkes-Barre, and Williamsport, the total cost.

For the construction of sidewalks: Altoona, Chester, Erie, Johnstown, New Castle, Norristown, Scranton, and Williamsport, the total cost.

For the construction of sewers: Harrisburg, \$1.25 per front foot; Philadelphia, \$2.50 per front foot; New Castle, two-thirds of the

cost; Chester, four-fifths; Erie, Reading, and Scranton, the total cost; Altoona, the total cost of lateral sewers; Norristown and Williamsport, the total cost of all sewers except storm sewers; Johnstown, the total cost of lateral sewers, and \$1 per front foot for trunk sewers, the assessments for trunk sewers to be paid when the property owners make connections.

b.—For public services.

In Williamsport, for the oiling of streets and the removal of snow from sidewalks, special assessments on real property benefited are levied by the city to the amount of the total cost.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected by Pennsylvania cities without the issue of a license.

b.—Collected with issue of license.

The following statement shows for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ALLENTOWN.		
Agent:		
Fire, life, and other insurance companies.....	1 year.....	\$5.00
General collecting.....	1 year.....	5.00
Real estate.....	1 year.....	10.00
Auctioneer.....	1 year.....	3.00
Bowling alley.....	1 year.....	10.00
Broker.....	1 year.....	25.00
Circus.....	1 day.....	100.00
Hack:		
1-horse.....	1 year.....	3.00
2-horse.....	1 year.....	5.00
Hawker or peddler, nonresident.....	1 day.....	1.00
Merchant, rate based on amount of sales.....	1 year.....	1.00-100.00
Moving picture.....	1 year.....	50.00
Opera.....	1 year.....	50.00
Pawnbroker.....	1 year.....	25.00
Pole.....	1 year.....	10.00
Pool and billiards, each table.....	1 year.....	5.00
Restaurant and saloon, where no liquors are sold.....	1 year.....	5.00
Stable:		
Boarding, not connected with livery, each horse.....	1 year.....	.35
Livery, rate based on number of horses.....	1 year.....	10.00-20.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
ALTOONA.		
Athletic club, giving exhibitions.	1 year.	\$10.00
Auctioneer.	1 year.	15.00
Automobiles or taxicabs for hire, each auto or taxi.	1 year.	10.00
Bank.	1 year.	100.00
Bowling alley.	1 year.	20.00
Carnival.	1 week.	100.00
Circus.	1 day.	100.00
Contractor, rate based on amount of annual contracts	1 year.	3.00-20.00
Dealer or merchant not otherwise provided for, rate based on amount of sales.	1 year.	2.00-95.00
Selling or leasing goods, installment plan.	1 year.	20.00
Express company.	1 year.	100.00
Gas, electric, light or power, steam heating, telegraph, telephone, and water companies, each.	1 year.	100.00
Ice dealer, principal office outside city, each wagon used inside city.	1 year.	10.00
Insurance agent or solicitor.	1 year.	10.00
Itinerant hackman.	1 year.	5.00
Market house company.	1 year.	75.00
Meat peddler.	1 year.	20.00
Museum, merry-go-round, exhibition of freaks, etc., for pay.	1 year.	100.00
	1 month.	20.00
	1 week.	7.50
	1 day.	2.00
Omnibuses or carriages for hire (except livery), each bus or carriage.	1 year.	5.00
Peddler or huckster, rate based on value of stock.	1 year.	17.00-20.00
Pool, billiards, and bagatelle, each table.	1 year.	5.00
Real estate agent, rate based on amount of sales and collections.	1 year.	5.00-25.00
Restaurant keeper:		
Rate based on amount of business up to \$3,000.	1 year.	2.00-6.00
Additional for every \$1,000 over \$3,000.	1 year.	2.00
Retailers from cars, excepting merchants, otherwise taxed, each car.	1 year.	5.00
Shooting gallery.	1 year.	10.00
Show:		
Dog, pony, and monkey.	1 day.	20.00
	2 days.	30.00
	1 week.	50.00
	1 day.	10.00
	1 week.	50.00
	1 year.	40.00
	1 year.	20.00
Under canvas (commonly called 10-cent shows).		
Skating rink.	1 year.	40.00
Soliciting orders for goods or merchandise.	1 year.	20.00
Stable keeper:		
Boarding.	1 year.	5.00
Livery, each horse for hire.	1 year.	2.00
Stock and pawnbroker.	1 year.	100.00
Street railway or traction company.	1 year.	25.00
Theater or opera house, rate based on number of performances and seating capacity.	1 year.	35.00-100.00
Trading stamps, dealer.	1 year.	100.00
Transient retail merchant.	1 month.	20.00
Vehicles for hire, rate based on number of horses.	1 year.	3.00-5.00

CHESTER.		
Circus:		
Rate based on admission charge.	1 day.	\$15.00-\$50.00
	Each additional day.	5.00-25.00
Street parade when show is outside city limits.	1 day.	20.00
Exhibit, store, show, or museum, admission charged.	1 week.	5.00
Fish and farm produce peddler, from wagon.	1 year.	10.00
Garbage collector.	1 year.	200.00
Huckster.	1 year.	10.00
Itinerant.	1 year.	50.00
Merchant or peddler.	1 year.	25.00
	3 months.	10.00
	1 week.	5.00
	1 day.	1.50
	1 year.	1.00
Milk.		
Plumber:		
Journeyman, original license.	1 year.	.50
Renewal.	1 year.	.25
Master, original license.	1 year.	5.00
Renewal.	1 year.	1.00
Theater.	1 year.	50.00
	1 entertainment.	5.00
	Each additional entertainment.	2.00
Transient merchant.	1 month.	100.00

EASTON.		
Auctioneer.	1 year.	\$5.00
Baker.	1 year.	5.00
Banker.	1 year.	10.00
Barber, selling cosmetics, etc.	1 year.	2.00
Billiards or pool, 1 table.	1 year.	5.00
Each additional table.	1 year.	1.00
Bottler, soft drinks.	1 year.	25.00
Bowling, 1 alley.	1 year.	5.00
Each additional alley.	1 year.	2.00

¹ Using horse and wagon, 20 per cent additional.

KIND OF BUSINESS LICENSED	Period	License rate.
EASTON—Continued.		
Brick or stone dealer.	1 year.	\$10.00
Butcher.	1 year.	10.00
Carpet cleaner or house renovator operating by machinery.	1 year.	10.00
Circus, show, etc.:		
With menagerie.	1 year.	100.00
Without menagerie.	1 year.	50.00
Without equestrian performance.	1 year.	25.00
Coal oil dealer or peddler, each wagon.	1 year.	10.00
Collection agency.	1 year.	10.00
Commission agent.	1 year.	10.00
Contractor, not specifically mentioned.	1 year.	10.00
Subcontractor.	1 year.	5.00
Electric light, heat, and power company.	1 year.	100.00
Electrical contractor.	1 year.	10.00
Employment bureau.	1 year.	10.00
Express company, single or double team, respectively.	1 year.	5.00-10.00
Express business, local, except as above, single or double team, respectively.	1 year.	2.50-5.00
Fish dealer or vender.	1 year.	10.00
Garage.	1 year.	20.00
Gas company.	1 year.	100.00
Goods or merchandise at auction, as shipment, bankrupt or fire sale, etc.	1 year.	200.00
Huckster, with wagon.	1 year.	5.00
Ice-cream vender, each wagon.	1 year.	10.00
Installment plan, selling or leasing upon, without regular place of business in city.	1 year.	25.00
Insurance:		
Agency with local office representing three or more companies.	1 year.	10.00
Agent or solicitor except as above.	1 year.	5.00
Company with local office.	1 year.	10.00
Junk dealer.	1 year.	10.00
Laundry, steam, electricity, or hand.	1 year.	10.00
Lime business.	1 year.	10.00
Loan office, furniture or wages as security.	1 year.	100.00
Merchant or dealer, not specifically enumerated, rate based on amount of gross annual sales.	1 year.	3.50-50.00
Merry-go-round or flying horses.	1 month or less.	5.00
Milk vender.	1 year.	5.00
Moving-picture show.	1 year.	100.00
Opera house, hall, building or part of, used for public entertainment.	1 year.	100.00
Pawnbroker.	1 year.	75.00
Peddler or street vender.	1 year.	5.00
Plumber.	1 year.	10.00
Pole, telegraph or telephone, each pole.	1 year.	.10
Pushcart vender.	1 year.	50.00
Real estate agent.	1 year.	10.00
Restaurant, eating house, or lunch counter.	1 year.	5.00
Sewing machine agency.	1 year.	10.00
Shoe-polishing stand.	1 year.	2.00
Shooting gallery.	1 year.	10.00
Slating business.	1 year.	5.00
Slaughterhouse.	1 year.	2.00
Stable, boarding or livery, rate based on number of horses.	1 year.	5.00-20.00
Street car, operated regularly.	1 year.	25.00
Extra car, each.	1 day.	.25
Telegraph or telephone company.	1 year.	100.00
Theatrical, opera, concert, minstrel, or variety company, giving entertainments in unlicensed places.	Each performance.	2.50
Tin smithing.	1 year.	5.00
Tree trimmer.	1 year.	5.00
Helper.	1 year.	1.00
Vehicle:		
Dray, cart, wagon, or other, for hire, single or double team, respectively.	1 year.	2.50-5.00
Motor bicycle, for hire.	1 year.	2.50
Passenger or baggage, horse drawn or other motive power.	1 year.	5.00
Water company.	1 year.	100.00
Wire, telephone, telegraph, or electric light, each mile.	1 year.	.10

ERIE.		
Billiards:		
1 table.	1 year.	\$20.00
Each additional table.	1 year.	10.00
Boxing.	1 day.	25.00
Broker.	1 year.	15.00
Circus.	1 day.	50.00
Express company.	1 year.	100.00
Fireworks.	1 day.	1.00
Garage.	1 year.	10.00
Huckster.	1 year.	25.00-100.00
Lunch.	1 year.	100.00
Pole, each.	1 year.	.10
Poster.	1 year.	50.00
Skating rink.	1 year.	25.00
Street car, each.	1 year.	50.00
Theater.	1 year.	25.00-100.00

² Does not apply to merchants with an established place of business in city, or persons engaged in regular mercantile business for six months prior to sale.

KIND OF BUSINESS LICENSED.	Period.	License rate.
HARRISBURG.		
Auctioneer, rate based on sales.....	1 year.....	\$20.00-\$50.00
Additional for every \$25,000 over \$100,000.....	1 year.....	5.00
Bakery.....	1 year.....	4.00
Bankrupt, assignee, or damaged goods sale.....	1 month.....	200.00
Billboard.....	1 year.....	(1)
Book or periodical agent.....	1 year.....	10.00
Bowling, billiard, pool, or gaming table, first three tables.....	1 year.....	10.00
Each additional table.....	1 year.....	5.00
Broker.....	1 year.....	100.00
Butcher:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Circus or tent show, one tent.....	1 year.....	100.00
Each additional tent.....	1 year.....	25.00
Confectioner:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Contractor.....	1 year.....	(2)
Distributing advertising matter.....	1 year.....	50.00
Druggist:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Electric light or power company.....	1 year.....	100.00
Express company or agency.....	1 year.....	100.00
Fish and oyster dealer, each.....	1 year.....	4.00
Furniture dealer:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Garage, public.....	1 year.....	25.00
Gas company.....	1 year.....	100.00
Grocer:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Harness or saddle dealer:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Hawker, huckster, peddler or street vender, without horse and cart or wagon.....	1 year.....	10.00
Additional for each horse and cart or wagon used.....	1 year.....	2.00
Ice cream:		
Manufacturer.....	1 year.....	8.00
Dealer or vender.....	1 year.....	4.00
Installment, sale or lease of goods.....	1 year.....	25.00
Insurance agent or broker.....	1 year.....	5.00
Jeweler:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Limney or motor bus, rate based on seating capacity.....	1 year.....	10.00-30.00
Livery or boarding stable.....	1 year.....	10.00
Lumber dealer:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Market house company.....	1 year.....	100.00
Meat, fresh, and fish dealer:		
Retail.....	1 year.....	4.00
Wholesale.....	1 year.....	20.00
Menagerie, one-tent exhibition.....	1 year.....	100.00
Each additional tent.....	1 year.....	25.00
Merchants, not classified:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Milk and cream dealer or vender:		
Retail.....	1 year.....	4.00
Wholesale.....	1 year.....	20.00
Motor bus driver.....	1 year.....	1.00
Moving-picture theater.....	1 year.....	50.00
Pawnbroker.....	1 year.....	100.00
Poles, telegraph, telephone, electric light, or railway company, each.....	1 year.....	.10
Real estate agent.....	1 year.....	(2)
Restaurant.....	1 year.....	(2)
Shooting gallery.....	1 year.....	10.00
Skating rink.....	1 year.....	100.00
Solicitor, orders by samples or otherwise.....	1 year.....	100.00
Stationer:		
Retail.....	1 year.....	(2)
Wholesale.....	1 year.....	(3)
Steam-heating company.....	1 year.....	100.00
Street railway.....	1 year.....	(4)
Telegraph or telephone company.....	1 year.....	100.00
Theater, opera or concert.....	1 year.....	100.00
Undertaker.....	1 year.....	(2)
Vehicles:		
Carriage, omnibus, hack, wagon, cart, dray, etc., rate based on number of horses.....	1 year.....	2.00-4.00
Automobile or other mechanically propelled vehicle.....	1 year.....	5.00
Water company.....	1 year.....	100.00

JOHNSTOWN.

Agent:		
Insurance, each company.....	1 year.....	\$5.00
Real estate, rate based on annual sales.....	1 year.....	15.00-100.00
Amusements:		
Circus, rate based on number of frings.....	1 day.....	100.00-200.00
Concert.....	1 performance.....	5.00

¹ One-fourth of 1 cent per square foot.

² One-fifth of 1 mill on each \$1 of business, plus \$2.

³ One-tenth of 1 mill on each \$1 of business, plus \$2.

⁴ Three per cent of gross receipts, or \$50 per car.

KIND OF BUSINESS LICENSED.	Period.	License rate.
JOHNSTOWN—Continued.		
Amusements—Continued.		
Menagerie.....	1 day.....	\$25.00
Opera house, or theater, rate based on seating capacity.....	1 year.....	50.00-100.00
Show.....	1 day.....	50.00
Not specified.....	1 day.....	5.00
Auctioneer.....	1 year.....	100.00
Automobile garage.....	1 year.....	25.00
Automobile truck, or taxicab, rate based on tonnage.....	1 year.....	10.00-20.00
Billiards, pool, and bagatelle, each table.....	1 year.....	20.00
Book agent or canvasser.....	1 year.....	10.00
Bowling, each alley.....	1 year.....	25.00
Broker.....	1 year.....	100.00
Carriage, 1 and 2 horse.....	1 year.....	1.00-2.00
Cart.....	1 year.....	2.50
Contractor, rate based on annual contracts.....	1 year.....	15.00-100.00
Electric light, heating, power, or gas company or agency.....	1 year.....	100.00
Grain dealer or merchant, handling fruits, vegetables, grain, feed, hay, etc., by carloads.....	1 year.....	50.00
Selling same from car.....	1 year.....	100.00
Hack, wagon, or dray, rate based on number of horses.....	1 year.....	5.00-15.00
Hawker or peddler.....	1 year.....	35.00
Installment sale or lease.....	1 year.....	100.00
Junk dealer, rate based on annual sales.....	1 year.....	15.00-50.00
Livery stable.....	1 year.....	10.00
Market house company.....	1 year.....	50.00
Merchant:		
Retail, rate based on annual sales.....	1 year.....	5.00-100.00
Soliciting orders from samples.....	1 year.....	25.00
Wholesale, rate based on annual sales.....	1 year.....	25.00-100.00
Pawnbroker.....	1 year.....	100.00
Restaurant.....	1 year.....	10.00
Shooting gallery.....	1 year.....	50.00
Skating rink.....	1 year.....	50.00
Street railway company, each car.....	1 year.....	50.00
Telephone company.....	1 year.....	100.00
Undertaker.....	1 year.....	25.00
Water company.....	1 year.....	100.00

LANCASTER.

Boxing show.....	1 day.....	\$5.00
Circus, rate based on admission charge.....	1 day.....	5.00-25.00
	Each additional day.....	1.00-5.00
Milk dealer, each wagon.....	1 year.....	1.00
Milk store.....	1 year.....	1.00
Pawnbroker.....	1 year.....	50.00
Street car, each.....	1 year.....	5.00
Telegraph, telephone, or street railway poles, each.....	1 year.....	.50
Theater and moving-picture show.....	1 year.....	75.00
Transient moving-picture show, lecture, exhibition, or indoor carnival.....	1 performance.....	5.00
	Each additional performance.....	1.00

McKEESPORT.

Amusements, athletic shows, and nickelodeons.....	1 month.....	\$10.00
Circus.....	1 day.....	50.00
Junk dealer:		
1-horse cart.....	1 year.....	2.00
2-horse cart.....	1 year.....	3.00
Pushcart or pack.....	1 year.....	1.00
Shop.....	1 year.....	5.00
Motor bus:		
Driver.....	1 year.....	2.00
Owner.....	1 year.....	15.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Foot.....	1 year.....	15.00
1-horse wagon.....	1 year.....	35.00
2-horse wagon.....	1 year.....	45.00
Pole, telephone, etc., each.....	1 year.....	.30
Sign:		
Extending.....	1 year.....	2.00
Flat.....	1 year.....	1.00
Street-railway car.....	1 year.....	50.00
Transient photographer.....	1 day.....	3.00

NEW CASTLE.

Auctioneer.....	1 year.....	\$15.00
Billiard or other gaming table, each.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	10.00
Cable, each mile.....	1 year.....	1.00
Carriage or omnibus for hire, rate based on number of horses.....	1 year.....	4.00-5.00
Circus:		
50-cent, without animal exhibition.....	1 day.....	50.00
25-cent, with animal exhibition.....	1 day.....	25.00
Menagerie and trained animal, combined.....	1 day.....	50.00
Menagerie or trained animal, charging a different rate than specified above.....	1 day.....	(5)

⁵ One dollar for each cent of admission charged, minimum \$25.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEW CASTLE—Continued.		
Concert.....	1 performance.	\$5.00
Contractor, rate based on amount of annual contracts	1 year.	3.00-20.00
Electric light, heat, or power.....	1 year.	95.00
Gas lighting.....	1 year.	50.00
Hackman, itinerant.....	1 year.	5.00
Huckster or peddler, rate based on value of stock.....	1 year.	7.00-20.00
With horse and wagon, additional.....	1 year.	1.40-4.00
Ice dealer, rate based on amount of business, \$1,000 to \$6,000.....	1 year.	2.00-7.00
Each additional \$1,000.....	1 year.	1.00
Installment-plan merchant.....	1 year.	20.00
Insurance agent.....	1 year.	10.00
Livery stable, each horse kept for hire.....	1 year.	2.00
Meat peddler.....	1 year.	20.00
Merchant or dealer not elsewhere specified, rate based on amount of annual sales.....	1 year.	2.00-95.00
Moving picture or theaterium, rate based on seating capacity.....	1 year.	20.00-35.00
With vaudeville.....	1 year.	30.00-50.00
Natural gas lighting and heating.....	1 year.	95.00
Pawnbroker.....	1 year.	10.00
Plumber:		
Journeyman—		
Original license.....	1 year.	1.00
Renewal.....	1 year.	.25
Master—		
Original license.....	1 year.	5.00
Renewal.....	1 year.	1.00
Poles for wires, each.....	1 year.	.25
Public exhibition not otherwise specified.....	1 day.	5.00
Real estate agents, rates based on amount of business.....	1 year.	5.00-25.00
Restaurant, rate based on amount of business, \$1,000 to \$2,000.....	1 year.	2.00-6.00
Each additional \$1,000.....	1 year.	2.00
Shooting gallery.....	1 year.	10.00
Show:		
50-cent.....	1 day.	50.00
25-cent.....	1 day.	25.00
10-cent.....	1 day.	10.00
Other.....	1 day.	(1)
Skating rink.....	1 year.	25.00
Solicitor, selling goods on invoice.....	1 year.	20.00
Steam heating company or agency.....	1 year.	25.00
Street peddler:		
Foot.....	1 year.	8.00
Handcart.....	1 year.	10.00
Horse or other vehicle.....	1 year.	20.00
Street railway, each car or trailer.....	1 year.	30.00
Theater or opera house.....	1 year.	50.00
Theater, vaudeville, or like performance.....	1 year.	20.00
Water company or agency.....	1 year.	95.00
Wire, each mile.....	1 year.	.25

NORRISTOWN.

Billposting.....	1 year.	\$10.00
Circular distributor.....	1 year.	10.00
Circus parade, each.....	1 day.	25.00
Junk dealer.....	1 year.	10.00
Loan agency.....	1 year.	100.00
Merry-go-round.....	1 year.	5.00
Pawnbroker.....	1 year.	25.00
Penny arcade, Edisonian, or other kindred amusements.....	1 year.	10.00
Theater or moving picture, rate based on seating capacity.....	1 year.	75.00-150.00
Vender, hokey-pokey, ice cream, lemonade, peanuts, toy balloons, and other kindred articles.....	1 year.	10.00

PHILADELPHIA.

Amusement house.....	1 year.	\$25.00
Baby farm.....	1 year.	1.00
Baggage wagon.....	1 year.	1.00
Burglar alarm.....	1 year.	2.00
Cesspool, each well.....	1 year.	.50
Elevator:		
Original license.....	1 year.	1.00
Renewal.....	1 year.	.25
Engineer:		
Original license.....	1 year.	3.00
Renewal.....	1 year.	1.00
Jitney.....	1 year.	50.00
Lodging house.....	1 year.	2.00
Meat.....	1 year.	2.00
Milk.....	1 year.	1.00
Motion pictures:		
House.....	1 year.	100.00
Operator.....	1 year.	5.00
Pawnbroker, rate based on amount of business.....	1 year.	100.00-300.00
Pole for wires.....	1 year.	5.00
Each additional.....	1 year.	1.00
Rooming house.....	1 year.	2.00
Street car, one line.....	1 year.	50.00
Tenement house, each apartment.....	1 year.	.50
Ticker, electrical.....	1 year.	5.00

¹ One dollar for each cent of admission charged, minimum \$10.

KIND OF BUSINESS LICENSED.	Period.	License rate.
PHILADELPHIA—Continued.		
Vender:		
Motor vehicle.....	1 year.	\$35.00
1 horse.....	1 year.	15.00
2 horses.....	1 year.	22.50
Pushcart.....	1 year.	5.00
Wire:		
Telegraph or telephone, each mile.....	1 year.	2.50
Light and power, each mile.....	1 year.	5.00

PITTSBURGH.

Amusement, not otherwise provided for, rate based on admission charge and seating capacity.....	1 day.	\$1.00-\$2.00
Billposting.....	1 year.	50.00
Circus, feats of horsemanship, Wild West show, and similar exhibitions, rate based on seating capacity.....	1 day.	10.00-100.00
Edisonian and penny arcade.....	1 month.	5.00
Engineer.....	1 year.	1.00
Explosives:		
Ammunition—		
Retail.....	1 year.	2.00
Wholesale.....	1 year.	10.00
Blasting powder, storage and sale.....	1 year.	10.00
Druggist, to sell wholesale.....	1 year.	20.00
Dyeing and cleaning establishment.....	1 year.	10.00
Fireworks, storage or selling wholesale.....	1 year.	50.00
Gunpowder—		
Retail.....	1 year.	5.00
Wholesale.....	1 year.	25.00
Petroleum—		
Refining.....	1 year.	100.00
Storage of station, etc.....	1 year.	10.00
Turpentine and other burning or explosive fluid—		
Retail.....	1 year.	3.00
Storage or wholesale.....	1 year.	10.00
Junk dealer.....	1 year.	5.00
Lodging house.....	1 year.	2.00
Merry-go-round.....	1 month.	50.00
Milk dealer.....	1 year.	1.00
Moving picture show, theater, opera house, vaudeville house, nickelodeon, and similar places, rate based on seating capacity and admission charge.....	1 month.	10.00-50.00
Pawnbroker.....	1 year.	200.00
Picture machine operator:		
Original license.....	1 year.	5.00
Renewal.....	1 year.	1.00
Plumber:		
Journeyman—		
Original license.....	1 year.	.50
Renewal.....	1 year.	.25
Master—		
Original license.....	1 year.	5.00
Renewal.....	1 year.	1.00
Pool or billiard table.....	1 month.	.25
Public ball park, rate based on capacity and admission charge.....	1 month.	100.00-1,200.00
Public dance hall, rate based on square feet of floor space.....	1 year.	50.00-100.00
Single public dance.....	1 month.	5.00-10.00
Private dance and dancing school, rate based on square feet of floor space and attendance.....	1 year.	25.00-50.00
Roof garden, rate based on admission charge.....	1 month.	25.00
Shooting gallery.....	1 month.	.50
Skating rink, rate based on square feet of floor space.....	1 month.	5.00-100.00
Slot machine.....	1 year.	1.00
Steam riding gallery.....	1 month.	50.00
Summer garden, rate based on admission charge.....	1 month.	25.00
Transient retail merchant.....	1 month.	200.00
Vehicles:		
Hack—		
2-horse.....	1 year.	7.00
Each additional horse.....	1 year.	.50
Omnibus—		
2-horse.....	1 year.	5.00
4-horse or more.....	1 year.	10.00
Vender:		
Foot.....	1 year.	10.00
1 horse.....	1 year.	35.00
2 horses.....	1 year.	50.00

READING.

Auctioneer.....	1 year.	\$10.00
Billiards and pool, each table.....	1 year.	5.00
Bowling, each alley.....	1 year.	5.00
Cesspool.....	1 year.	25.00
Circus or menagerie.....	1 year.	100.00
Concert or show place.....	1 year.	50.00
Exhibition, not otherwise specified, except for religious, educational, or charitable purposes.....	1 year.	10.00
Express company.....	1 year.	50.00
Garage company.....	1 year.	10.00
Gas, or electric light and power company.....	1 year.	100.00
Market-house company.....	1 year.	100.00
Meat and milk.....	1 year.	10.00
Moving-picture show.....	1 year.	50.00
Opera house or theater.....	1 year.	100.00
Pawnbroker.....	1 year.	25.00
Plumber.....	1 year.	1.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
READING—Continued.		
Pole, each.....	1 year.....	\$0.15
Skating rink.....	1 year.....	50.00
Street car, each.....	1 year.....	10.00
Telegraph, telephone, or steam-heating company.....	1 year.....	50.00
Vehicles for hire:		
Motor.....	1 year.....	2.00
Omnibus.....	1 year.....	2.00
Other, horse-drawn.....	1 year.....	1.00

SCRANTON.

Amusements:		
Air gun, ring game, shooting gallery, and moving pictures.....	1 year.....	\$25.00
Animal show, merry-go-round, razzle-dazzle, and freak show.....	1 month.....	10.00
Traveling minstrels or theaters, company using unlicensed hall.....	1 day.....	5.00
Billposter.....	1 year.....	50.00
Circular distributor.....	1 year.....	.50
Circus, rate based on admission charge.....	1 day.....	50.00-150.00
Dance hall.....	1 year.....	25.00
Explosives:		
Consumer.....	1 year.....	.50
Retail.....	1 year.....	2.00
Wholesale.....	1 year.....	15.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Foot.....	1 year.....	10.00
Wagon.....	1 year.....	15.00
Plumber:		
Journeyman.....	1 year.....	.25
Master.....	1 year.....	1.00
Pole, for wires.....	1 year.....	.50
Scavenger.....	1 year.....	25.00
Stationary engineer.....	1 year.....	3.00
Temporary dealer.....	1 month.....	10.00
Theater.....	1 year.....	2.00-10.00
Transient merchant.....	1 year.....	200.00

WILKES-BARRE.

Arcade.....	1 year.....	\$50.00
Auctioneer.....	1 year.....	25.00
Automobile for hire.....	1 year.....	10.00
Billposting.....	1 year.....	50.00
Bowling alley.....	1 year.....	5.00
Broker:		
Grain.....	1 year.....	25.00
Stock.....	1 year.....	50.00
Cab.....	1 year.....	1.25
Carnival.....	1 week.....	25.00
Circus.....	1 day.....	75.00
Circus, street parade when show is outside city.....	1 day.....	60.00
Coaches.....	1 year.....	2.50
Contractor:		
Original license.....	1 year.....	15.00
Renewal.....	1 year.....	2.00
Dance hall.....	1 year.....	10.00
Express company.....	1 year.....	100.00
Express wagon:		
1-horse.....	1 year.....	1.25
2-horse.....	1 year.....	2.50
Garage, rate based on number of cars.....	1 year.....	12.50-50.00
Gas supply tank.....	1 year.....	25.00
Huckster.....	1 month.....	2.50
Ice-cream dealer.....	1 year.....	25.00
Insurance agent.....	1 year.....	5.00
Jitney, rate based on seating capacity.....	1 year.....	10.00-50.00
Junk:		
Collector.....	1 year.....	10.00
Yard.....	1 year.....	25.00
Lunch wagon.....	1 year.....	25.00
Market house.....	1 year.....	100.00
Meat dealer:		
Selling from railroad cars.....	1 month.....	8.00
Wholesale.....	1 year.....	50.00
Merry-go-round.....	1 week.....	25.00
Messenger company.....	1 year.....	25.00
Milk.....	1 year.....	1.00
Moving-picture operator.....	1 year.....	.25
Museum.....	1 week.....	10.00
Music, street piano.....	1 month.....	2.50
Pawnbroker.....	1 year.....	100.00
Peddler.....	1 year.....	25.00
.....	1 month.....	2.00
Pipe mains:		
Gas, per mile.....	1 year.....	10.00
Steam, per mile.....	1 year.....	25.00
Water, per mile.....	1 year.....	5.00
Pole—telephone, etc., each.....	1 year.....	.25
Pool and billiards, each table.....	1 year.....	2.50
Plumber:		
Journeyman.....	1 year.....	.50
Master.....	1 year.....	1.00
Real estate dealer.....	1 year.....	15.00
Roller rink.....	1 year.....	50.00
Shoe-shine parlor.....	1 year.....	10.00
Side show.....	1 day.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WILKES-BARRE—Continued.		
Slaughterhouse.....	1 year.....	\$50.00
Street car, each.....	1 year.....	50.00
Taxicab.....	1 year.....	10.00
Theater and moving pictures, rate based on seating capacity.....	1 year.....	50.00-100.00
Transient merchant.....	1 month.....	200.00
Wire, per mile.....	1 year.....	1.00

WILLIAMSPORT.

Auctioneer.....	1 year.....	\$25.00
Automobile, rate based on passenger capacity.....	1 year.....	5.00-10.00
Banker.....	1 year.....	50.00
Billposter.....	1 year.....	50.00
Bowling, each alley.....	1 year.....	10.00
Broker.....	1 year.....	50.00
Cart, 1-horse.....	1 year.....	2.50
Circus.....	1 day.....	50.00
Contractor.....	1 year.....	(1)
Corporation.....	1 year.....	100.00
Dog and pony show, rate based on admission charge.....	1 day.....	15.00-25.00
Dray, rate based on number of horses.....	1 year.....	5.00-10.00
Express company.....	1 year.....	100.00
Gas mains, each mile.....	1 year.....	5.00
Garage.....	1 year.....	10.00
Hack, rate based on number of horses.....	1 year.....	3.00-5.00
Heat mains, each mile.....	1 year.....	10.00
Ice, each wagon.....	1 year.....	10.00
Installment house.....	1 year.....	25.00
Junk peddler.....	1 year.....	10.00
Livery stable.....	1 year.....	10.00
Lunch wagon.....	1 year.....	50.00
Merchant.....	1 year.....	(2)
Moving-picture exhibition.....	1 year.....	100.00
Omnibus, 5 passenger.....	1 year.....	5.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	25.00
Penny arcade.....	1 year.....	10.00
Plumber:		
Journeyman.....	1 year.....	0.25
Master.....	1 year.....	1.00
Pole, for wires.....	1 year.....	0.25
Pool, each table.....	1 year.....	15.00
Real estate.....	1 year.....	10.00
Restaurant.....	1 year.....	(1)
Side show.....	1 day.....	5.00
Shoe-shining shop.....	1 year.....	5.00
Shooting gallery.....	1 year.....	15.00
Show, not otherwise licensed.....	1 day.....	5.00
Each additional day.....		2.00
Skating rink.....	1 year.....	50.00
Solicitor.....	1 year.....	50.00
Street railway car, each.....	1 year.....	50.00
Theater and vaudeville, rate based on seating capacity.....	1 year.....	75.00-100.00
Water mains, each mile.....	1 year.....	5.00

YORK.

Billiards or pool:		
1 table.....	1 year.....	\$5.00
Each additional table.....	1 year.....	2.50
Bottler.....	1 year.....	25.00
Bowling alley.....	1 year.....	10.00
Broker and banker.....	1 year.....	100.00
Circus.....	1 day.....	150.00
Ice and coal dealer, each wagon, rate based on number of horses.....	1 year.....	3.00-5.00
Installment dealer.....	1 year.....	25.00
Livery stable.....	1 year.....	20.00
Market.....	1 year.....	25.00
Mercantile, rate based on amount of business.....	1 year.....	5.00-60.00
Opera house, rate based on seating capacity.....	1 year.....	10.00-100.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 day.....	1.00
Pole.....	1 year.....	.10-.50
Plumber:		
Journeyman.....	1 year.....	.25
Master.....	1 year.....	1.00
Restaurant.....	1 year.....	10.00
Solicitor.....	1 year.....	10.00
Vehicle, rate based on number of horses.....	1 year.....	1.00-2.00

¹ One and one-half per cent of gross business.

² One per cent of gross business.

3.—GENERAL LICENSE TAXES.

In Pittsburgh, general license taxes on vehicles are imposed as follows: Bicycle, tandem, or tricycle, 50 cents per year; wagon, cart, or private carriage, according to the number of horses, from \$3 to \$5 per year.

4.—LICENSE TAXES ON DOGS.

In Pennsylvania cities the annual license tax on each dog is as follows:

Male and female: Philadelphia, 25 cents; Reading, 50 cents; Allentown, Altoona, Erie, and Williamsport, \$1; Wilkes-Barre, \$2.50.

Male: McKeesport, 50 cents; Chester, Easton, Johnstown, New Castle, Pittsburgh, and York, \$1; Harrisburg and Scranton, \$1.50.

Female: McKeesport, \$1; Easton, Harrisburg, Johnstown, New Castle, and York, \$2; Chester, Pittsburgh, and Scranton, \$3.

RHODE ISLAND.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments are levied upon benefited property for the entire cost of sidewalk construction in Providence and for one-half of such cost in Pawtucket.

In Providence special assessments are levied at a flat rate of 75 cents per linear foot for straight curbs and \$1 per linear foot for circular curbs. In Pawtucket and Woonsocket assessments are made for the cost of the curbs and other materials, the cost of labor being paid from the general city treasury.

Providence levies special assessments for lateral sewers at the rate of 60 cents per front foot and 1 cent for each square foot of area, not exceeding 150 feet distant from and parallel with the street line. Woonsocket lays an assessment of 75 per cent of the costs of both trunk and lateral sewers on the benefited property and Pawtucket an assessment of from 35 per cent to 45 per cent of the cost of construction.

b.—For public services.

No special assessments are levied for public services.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

In all Rhode Island cities auction sales are taxed one-tenth of 1 per cent of the proceeds, and 87.5 per cent of this amount is remitted direct to the State by the auctioneers conducting the sales, and 12.5 per cent is paid into the city treasury.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rate of tax imposed for the period specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NEWPORT.		
Billiards or pool:		
1 table.....	1 year.....	\$25.00
Each additional table.....	1 year.....	15.00
Bowling, each alley.....	1 year.....	10.00
Dance hall.....	1 session.....	1.00
Entertainment in theater or hall.....	1 session.....	1.00
Exhibition of boxing or wrestling.....	1 year.....	5.00
Express wagon.....	1 year.....	1.00
Driver.....	1 year.....	.50
Hackney:		
Automobile.....	1 year.....	5.00
Driver.....	1 year.....	2.00
Carriage.....	1 year.....	1.25
Driver.....	1 year.....	.50
Intelligence office.....	1 year.....	1.00
Junk:		
Gatherer.....	1 year.....	5.00
Shop keeper.....	1 year.....	25.00
Pawnbroker.....	1 year.....	50.00
Peddler.....	1 year.....	5.00
Shooting gallery.....	1 year.....	5.00
Sunday sales of certain articles.....	1 year.....	5.00
Tavern.....	1 year.....	25.00
Victualing house.....	1 year.....	8.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
PAWTUCKET.		
Auctioneer.....	1 year.....	\$15.00
Billiards or pool:		
Each table in saloon.....	1 year.....	25.00
Not in saloon.....	1 year.....	15.00
Bowling, each alley.....	1 year.....	5.00
Chauffeur.....	1 year.....	1.00
Detective.....	1 year.....	10.00
Entertainment.....	1 entertain-ment.....	1.00
Explosives.....	1 year.....	5.00
Express.....	1 year.....	1.00
Fireworks.....	1 year.....	5.00
Intelligence office.....	1 year.....	5.00
Junk dealer:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	25.00
Motor omnibus, each passenger seat:		
If elsewhere licensed.....	1 year.....	3.00
Not elsewhere licensed.....	1 year.....	5.00
Moving-picture machine operator.....	1 year.....	1.00
Night soil.....	1 year.....	5.00
Pawnbroker.....	1 year.....	100.00
Plumbing.....	Not limited.....	5.00
Secondhand dealer:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	25.00
Shooting gallery.....	1 year.....	5.00
Street peddler.....	1 year.....	5.00
Tavern:		
Food and lodging—		
With liquor license.....	1 year.....	50.00
Without liquor license.....	1 year.....	25.00
Lodging only.....	1 year.....	5.00
Victualing house:		
With liquor license.....	1 year.....	35.00
Without liquor license—		
Open on Sundays.....	1 year.....	25.00
Not open on Sundays.....	1 year.....	15.00

PROVIDENCE.		
Auctioneer.....	2 years.....	\$100.00
Billiards, pool, or bagatelle:		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	15.00
Bowling, each alley.....	1 year.....	10.00
Dance.....	1 series.....	1.00
Exhibition or show.....	1 performance.....	1.00
Fireworks dealer.....	1 year.....	2.00
Gunpowder:		
Original license.....	1 year.....	5.00
Renewal.....	1 year.....	1.00
Hackney:		
Power.....	1 year.....	2.00
Horse-drawn.....	1 year.....	1.00
Driver.....	1 year.....	.50
Hawker or peddler.....	1 year.....	5.00
Intelligence office:		
First class.....	1 year.....	40.00
Second class.....	1 year.....	20.00
Third class.....	1 year.....	2.00
Junk:		
Foundryman.....	1 year.....	5.00
Gatherer.....	1 year.....	5.00
Shop.....	1 year.....	40.00
Kennel, dog breeder.....	1 year.....	10.00
Lodging house.....	1 year.....	5.00
Lunch cart.....	1 year.....	25.00
Motor omnibus, each passenger seat.....	1 year.....	5.00
Driver.....	1 year.....	1.00
Moving-picture machine operator.....	1 year.....	1.00
Pawnbroker.....	1 year.....	100.00
Police constable:		
With power to serve civil writ.....	1 year.....	25.00
Without power to serve civil writ.....	1 year.....	1.00
Private detective.....	1 year.....	25.00
Public administrator.....	2 years.....	10.00
Removal of night soil.....	1 year.....	1.00
Removal of dead animals.....	1 year.....	50.00
Secondhand dealer.....	1 year.....	5.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
PROVIDENCE—Continued.		
Shooting gallery.....	1 year.....	\$10.00
Special constable under dog law.....	1 year.....	5.00
Sunday concert.....	1 concert.....	5.00
Sunday sales:		
Soda water, candy, cigars, etc.....	1 year.....	10.00
Surveyor of:		
Cotton.....	2 years.....	2.00
Lumber.....	2 years.....	4.00
Wood.....	2 years.....	2.00
Tavern:		
First class.....	1 year.....	300.00
Second class.....	1 year.....	100.00
Victualing house:		
First class.....	1 year.....	200.00
Second class.....	1 year.....	10.00
Wagon, truck or express.....	1 year.....	1.00
Weighter of merchandise.....	2 years.....	2.00

WOONSOCKET.

Billiards or pool, each table.....	1 year.....	\$10.00
Bowling, each alley.....	1 year.....	10.00
Cesspool cart.....	1 year.....	10.00
Constable.....	1 year.....	3.00
Entertainment.....	1 entertainment.....	1.00
Fireworks.....	1 year.....	5.00

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

In Charleston and Columbia the benefited property is assessed with two-thirds and one-half, respectively, of the cost of paving streets and sidewalks. The latter rate applies also to paving alleys in Columbia. In addition to these, in Columbia, when curbs are set in connection with either street or sidewalk paving, their cost is included with that of the improvement in connection with which they are set.

b.—For public services.

Neither city performs any service for which special assessments are levied.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Each city receives through the state a tax of 1 per cent on the gross premiums collected by fire insurance companies licensed to do business within the state. Insurance companies not so licensed can place insurance in the state only through insurance brokers who are licensed by the state for that purpose. A tax of 4 per cent is imposed on the premiums which they collect, one-half of the amount of such collections in each city being returned by the state to the city where collected for the equal benefit of the city corporation and the firemen's insurance and inspection fund.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLESTON.		
Advertising company or agency, method or coupon system.....	1 year.....	\$50.00
Advertising matter, distribution of, except by persons advertising own business.....	1 year.....	25.00
Agency, representing nonresident dealer or manufacturer.....	1 year.....	25.00
Architect.....	1 year.....	20.00
Artificial stone factory.....	1 year.....	10.00
Artist, ambrotypist or daguerreotypist.....	1 year.....	25.00
Asbestos factory.....	1 year.....	75.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
WOONSOCKET—Continued.		
Intelligence office.....	1 year.....	\$5.00
Junk dealer:		
Retail.....	1 year.....	5.00
Wholesale.....	1 year.....	25.00
Milk dealer.....	1 year.....	.25
Moving-picture exhibition.....	1 exhibition.....	1.00
Pawn shop.....	1 year.....	50.00
Peddler.....	1 year.....	5.00
1 day.....	1 day.....	1.00
Secondhand dealer.....	1 year.....	10.00
Skating rink.....	1 session.....	1.00
Tavern or victualing house:		
First class.....	1 year.....	150.00
Second class.....	1 year.....	25.00
Third class.....	1 year.....	5.00

3.—GENERAL LICENSE TAXES.

Providence collects \$2 per year for each permit to carry a pistol.

4.—LICENSE TAXES ON DOGS.

Rhode Island cities tax each male dog \$1 per year and each female dog \$5 per year.

SOUTH CAROLINA.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLESTON—Continued.		
Attorney at law, or profession not otherwise provided for, rate based on gross business.....	1 year.....	\$5.00—\$75.00
Auctioneer.....	1 year.....	75.00
Automobiles:		
Agent or dealer.....	1 year.....	25.00
For hire on streets.....	1 year.....	15.00
Garage, for care or repair.....	1 year.....	50.00
Jitney, each seat extensive of driver.....	1 year.....	3.00
Axle grease factory.....	1 year.....	5.00
Bag factory, paper.....	1 year.....	5.00
Other than paper.....	1 year.....	200.00
Bagatelle, each table.....	1 year.....	10.00
Bagging factory.....	1 year.....	400.00
Bakery, steam.....	1 year.....	75.00
Other than steam.....	1 year.....	25.00
Agency for steam bakery and cracker factory.....	1 year.....	150.00
Balloons, street dealer.....	1 month.....	5.00
Bank, state or savings, rate based on surplus and undivided profits.....	1 year.....	200.00—500.00
Branch conducted by licensed bank.....	1 year.....	200.00
Banker, other than bank.....	1 year.....	100.00
Barber, 1 chair.....	1 year.....	5.00
Each additional chair.....	1 year.....	2.50
Barrel factory, hand power.....	1 year.....	50.00
Other than hand power.....	1 year.....	75.00
Basket or crate factory, other than hand power.....	1 year.....	50.00
Bicycle, agent or dealer.....	1 year.....	25.00
Agent for, or dealer in bicycles for hire, other than regular dealer.....	1 year.....	15.00
Repairer.....	1 year.....	10.00
Billposter, including painting or tacking up signs, etc.....	1 year.....	25.00
Distributor in connection with above.....	1 year.....	50.00
Billiards or pool, each table.....	1 year.....	25.00
Blacksmith, or wheelwright, 1 forge.....	1 year.....	10.00
Each additional forge.....	1 year.....	5.00
Boarding house, rate based on number of rooms.....	1 year.....	10.00—100.00
Book and pictures, dealer on street or canvasser.....	1 year.....	5.00
Foot black stand.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	30.00
Brick factory.....	1 year.....	10.00
Broom factory.....	1 year.....	5.00
Builder, master mechanic, or workman of any trade not elsewhere specially named, rate based on number employed.....	1 year.....	25.00—50.00
Building and loan association.....	1 year.....	75.00
Burglar alarm company or agency.....	1 year.....	25.00
Cabinetmaker whose business does not exceed \$1,000.....	1 year.....	25.00
Candy factory.....	1 year.....	15.00
Cattle, sheep, and hog dealer.....	1 year.....	25.00
Chemist, rate based on gross business.....	1 year.....	5.00—100.00
Cigar factory, rate based on number employed.....	1 year.....	20.00—100.00
Circus with or without menagerie.....	1 day.....	500.00
Menagerie.....	1 day.....	50.00
Civil engineer or surveyor.....	1 year.....	20.00
Clothing factory.....	1 year.....	15.00
Club.....	1 year.....	200.00
Coach, carriage, and buggy repairer.....	1 year.....	50.00
Coal or other fuel:		
Dealer, yard, or importer, or sold from wharf, vessel, or railroad car.....	1 year.....	100.00
Branch office or yard.....	1 year.....	25.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLESTON—Continued.		
Coal or other fuel—Continued.		
Dealer from cart or wagon on streets, each cart or wagon, exclusive of cart license.	1 year.	\$10.00
Cookshop.	1 year.	20.00
Concrete piping factory.	1 year.	10.00
Contractor or firms of such, rate based on aggregate amount of annual contracts.	1 year.	5.00-50.00
Cotton:		
Broker.	1 year.	50.00
Buyer or packer of loose cotton.	1 year.	75.00
Press company, steam.	1 year.	300.00
Tie or tie buckle factory.	1 year.	10.00
Pickery.	1 year.	75.00
Sea island or long staple, dealer, rate based on number of packages bought or sold.	1 year.	50.00-300.00
Upland, dealer, rate based on number of bales bought or sold.	1 year.	50.00-500.00
Cottonseed oil mill.	1 year.	200.00
Creosote or fernoline company.	1 year.	100.00
Dealer:		
Stock never exceeding \$50 in value.	1 year.	5.00
Not elsewhere specially provided for, rate based on annual sales up to \$50,000.	1 year.	20.00-100.00
On each additional \$1,000.	1 year.	1.00
Dentist, rate based on gross business.	1 year.	5.00-100.00
Dredging company.	1 year.	50.00
Dyehouse, rate based on business.	1 year.	10.00-20.00
Electric light company.	1 year.	500.00
Electrician.	1 year.	10.00
Employment or information bureau.	1 year.	100.00
Empty bags, barrels, crates, old bags, etc., buying and selling.	1 year.	25.00
Engraver.	1 year.	10.00
Express company or agency.	1 year.	500.00
Fair, promenade, concert, party, public ball, glass blowing, opera, minstrel, vaudeville, etc.	1 day.	5.00
Ferryboat, steam, agency or company.	1 year.	150.00
Fertilizer material or chemical broker.	1 year.	25.00
Fertilizers, cotton seed, kainite, guano, phosphate rock, marl, lime, or other fertilizer materials, importer and dealer, rate based on number of tons sold.	1 year.	200.00-650.00
Fish or oyster cannery.	1 year.	50.00
Flour mill.	1 year.	50.00
Flour mill, sea foam, self-raising or prepared, as special business.	1 year.	20.00
Foundry and machine shop, rate based on gross business.	1 year.	75.00-150.00
Fruit and peanut stand on street.	1 year.	20.00
Furniture factory.	1 year.	25.00
Gas company.	1 year.	500.00
Grist mill, horsepower.	1 year.	10.00
Other than horsepower.	1 year.	30.00
Harness factory.	1 year.	15.00
Hides, tallow, fur, or wool dealer.	1 year.	100.00
Horse, mule, or cattle dealer.	1 year.	50.00
Transient.	1 month.	25.00
Hotel, rate based on number of rooms.	1 year.	10.00-100.00
Ice:		
Dealer, in streets from cart or wagon, each cart or wagon, exclusive of cart license.	1 year.	10.00
Dealer or house.	1 year.	150.00
Branch house.	1 year.	5.00
Factory.	1 year.	100.00
Ice cream, dealer or saloon.	1 year.	15.00
Insurance:		
Accident, health, etc., with one office or agency in city, rate based on gross premiums, including renewals, up to \$3,000.	1 year.	75.00-150.00
Each additional \$1,000 or fraction thereof.	1 year.	30.00
Fire, first \$500 of premiums reported by local agents.	1 year.	50.00
Each additional \$100 or fraction thereof.	1 year.	5.00
Life.	1 year.	(1)
Marine, with one office or agency in city, rate based on gross premiums, including renewals, first \$1,000.	1 year.	75.00
Marine, etc., exceeding \$1,000.	1 year.	(2)
Plate-glass, first \$500 of premiums reported by local agents.	1 year.	50.00
Each additional \$1,000 or fraction thereof.	1 year.	5.00
Solicitor for life or accident company or solicitor, special agent, or adjuster for fire or other company.	1 year.	300.00
Intelligence office or shipping master.	1 year.	100.00
Iron safes, agent or dealer.	1 year.	25.00
Junk, retail.	1 year.	50.00
Wholesale.	1 year.	75.00
Laundry, steam.	1 year.	75.00
Washing and ironing house.	1 year.	37.50
Lighting company or agency.	1 year.	200.00
Loan cooperation or aid association, lending money on personal securities or personal property, other than stocks and bonds.	1 year.	1,000.00
Locksmith or gunsmith.	1 year.	10.00
Lumber yard or pond.	1 year.	100.00
Lumber yard or company with pond or mill outside city.	1 year.	50.00
Marble yard.	1 year.	20.00
Marl or lime manufacturing company or agency.	1 year.	100.00
Mattress factory.	1 year.	15.00
Meat, fresh, sold elsewhere than in market.	1 year.	75.00
Mercantile agency, Dun's, Bradstreet's, etc.	1 year.	150.00

¹ Two per cent of the amount of gross premiums collected on local risks.

² One-half of 1 per cent of premiums on local risks.

KIND OF BUSINESS LICENSED	Period	License rate.
CHARLESTON—Continued.		
Merchandise broker, or dealer selling on commission only, except cotton, rice, or fertilizer.	1 year.	\$25.00
Each additional member of firm exceeding two.	1 year.	25.00
Merry-go-round or flying jenny:		
Steam.	1 year.	50.00
Hand.	1 year.	25.00
Metallic goods factory.	1 year.	25.00
Milk, rate based on the daily average number of quarts sold annually, per quart.	1 year.	.10
Money lender, secured by notes, inforcements, personal security, or personal property other than stocks and bonds, or branch of, or agent or agency, for the collection of claims of such money lender, wherever located, each of them.	1 year.	1,000.00
Motor boat, passenger or freight, each boat.	1 year.	75.00
Moving pictures, rate based on admission charge.	1 year.	75.00-150.00
Operator.	Each succeeding year.	5.00
News stand, on street.	1 year.	1.00
Newspaper:		
Daily, morning.	1 year.	150.00
Daily, afternoon.	1 year.	75.00
Weekly.	1 year.	25.00
Oil, fuel or lubricating, and gasoline, wholesale from vehicle or otherwise, rate based on amount of business.	1 year.	150.00-1,000.00
Oil refinery.	1 year.	200.00
Optician, itinerant or on streets.	1 month.	10.00
Organ grinder or street musician.	1 month.	30.00
Painter.	1 year.	10.00
Paper, box, and envelope factory.	1 year.	20.00
Patent medicine, dealer on streets.	1 week.	25.00
Pawnbroker.	1 year.	500.00
Peddling goods around city.	1 week.	5.00
Photographer.	1 year.	25.00
Phosphate rock, mining or manufacturing company or agency, rate based on gross business.	1 year.	200.00-650.00
Physician, rate based on gross business.	1 year.	5.00-100.00
Piano factory.	1 year.	15.00
Piano and organ, repairer or tuner.	1 year.	10.00
Plumber and gas fitter, employing hands.	1 year.	25.00
Not employing hands.	1 year.	15.00
Poultry, fish, or vegetables, street dealer.	1 year.	5.00
Printing office, job.	1 year.	50.00
Hand power.	1 year.	15.00
Publisher, other than newspaper.	1 year.	100.00
Railroad company.	1 year.	1,500.00
Rent or other claim collector.	1 year.	25.00
Restaurant, saloon, or café.	1 year.	30.00
Rice:		
Broker.	1 year.	25.00
Dealer, rate based on number of barrels, or their equivalent, bought or sold.	1 year.	50.00-500.00
Mill, rate based on number of barrels, or their equivalent, milled.	1 year.	100.00-500.00
Safe, iron, agent or dealer.	1 year.	25.00
Sash and blind factory.	1 year.	40.00
Sausage factory, hand.	1 year.	5.00
Steam.	1 year.	15.00
Saw and planing mill.	1 year.	100.00
Planing mill alone.	1 year.	60.00
Sawmill alone.	1 year.	60.00
Secondhand clothing, retail.	1 year.	35.00
Wholesale.	1 year.	75.00
Sewing machine, agent or dealer.	1 year.	40.00
Ship broker, coastwise.	1 year.	25.00
Shipyards, marine railway or slip.	1 year.	50.00
Shirt and other underwear factory.	1 year.	15.00
Shoefactory.	1 year.	25.00
Shoemaker.	1 year.	5.00
Shooting gallery.	1 year.	50.00
Show, itinerant.	1 week.	100.00
Minor exhibition.	1 week.	25.00
Shuttle factory.	1 year.	25.00
Skating rink.	1 year.	50.00
Soap and candle factory.	1 year.	25.00
Soda water, factory or bottler.	1 year.	25.00
Fountain.	1 year.	10.00
Spice or coffee mill.	1 year.	20.00
Stable, livery.	1 year.	25.00
Steamboat company or agency, each steamboat.	1 year.	50.00
Steamship, other than regular line, or sailing vessel, or combined, company or agency.	1 year.	100.00
Stenoil cutter.	1 year.	10.00
Stevetore.	1 year.	50.00
Lumber and crossie only.	1 year.	25.00
Stockyard for feeding cattle.	1 year.	50.00
Street railway company.	1 year.	750.00
Tailor, merchant, rate based on number hands employed.	1 year.	15.00-50.00
Tailor shop.	1 year.	5.00
Telegraph company or agency, on intrastate business at city office, rate based on gross receipts.	1 year.	500.00-1,000.00
Telephone, company or agency.	1 year.	750.00
Terminal warehouse, company or agency.	1 year.	1,000.00
Theater, opera house, or academy of music.	1 year.	200.00
Ticket agency, railroad or steamship, other than authorized agent of company.	1 year.	500.00
Tinner.	1 year.	10.00
Trading stamp, company or agency.	1 year.	250.00
Upholsterer.	1 year.	10.00
Undertaker, rate based on business.	1 year.	25.00-100.00
Vaudeville show, admission not over 50 cents.	1 year.	200.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLESTON—Continued.		
Vegetable and fruit cannery.....	1 year.....	\$50.00
Vehicles, horse-drawn:		
Buggy or carriage, for hire on streets, 1 or 2-horse respectively.....	1 year.....	11.00-16.00
Owned by licensed livery stable, 1 or 2-horse, respectively.....	1 year.....	10.00-15.00
Cart, truck, or wagon, 1 or 2-horse respectively.....	1 year.....	10.00-15.00
Coach or omnibus, 2-horse.....	1 year.....	15.00
Vinegar or pickle factory.....	1 year.....	15.00
Warehouseman or wharfman, rate based on gross receipts.....	1 year.....	50.00-200.00
Watchmaker.....	1 year.....	10.00
Water works company.....	1 year.....	500.00
Willow ware and basket factory.....	1 year.....	5.00
Wood:		
Dealer, selling from stock on hand, in addition to cart license.....	1 year.....	15.00
Sawyer, by machinery.....	1 year.....	30.00
Yard.....	1 year.....	30.00

COLUMBIA.

Accountant or audit company, business not exceeding \$1,000.....	1 year.....	\$10.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Two or more in firm.....	1 year.....	10.00
Adding machine, dealer or agent.....	1 year.....	15.00
Advertising, by wagon or other vehicle.....	1 day.....	5.00
Solicitor, or firms of.....	1 year.....	10.00
Agent, not specifically licensed.....	1 year.....	25.00
Agricultural and harvesting machinery.....	1 year.....	100.00
Architect, business not exceeding \$1,000.....	1 year.....	5.00
Each additional \$1,000 or fraction thereof.....	1 year.....	2.50
Artificial work, stone, iron, wood, etc., owner or agent.....	1 year.....	25.00
Artist, ambrotypist, or daguerreotypist.....	1 year.....	10.00
Attorney-at-law, business not exceeding \$1,000.....	1 year.....	10.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Two or more in firm, minimum for each.....	1 year.....	10.00
Auctioneer.....	1 year.....	50.00
Transient.....	1 day.....	10.00
Automatic piano or other instrument, operated in any place of business, each instrument.....	1 year or less.....	10.00
Automobile:		
Agent or dealer, receipts exceeding \$25,000.....	1 year.....	40.00
Each additional \$1,000 or fraction thereof.....	1 year.....	1.00
For hire.....	1 year.....	15.00
Repair shop.....	1 year.....	15.00
Awning or tent maker.....	1 year.....	10.00
Bagging and ties, rework.....	1 year.....	25.00
Bank or trust company, rate based on capital and surplus.....	1 year.....	50.00-75.00
Banker or money lender, private, or agent.....	1 year.....	100.00
Barber, each chair.....	1 year.....	2.50
Barber shop, selling tobacco, cigars, or cigarettes.....	1 year.....	5.00
Baseball, professional.....	1 year.....	100.00
Bicycle, agent or dealer.....	1 year.....	15.00
Repair shop.....	1 year.....	10.00
Billiards, pool, bagatelle, etc., each table.....	1 year.....	25.00
Billposter, local or itinerant.....	1 year.....	15.00
Blacksmith shop, each forge.....	1 year.....	5.00
Boarding house, 15 to 25 rooms.....	1 year.....	125.00
Each additional room.....	1 year.....	1.00
Boat lines for transportation.....	1 year.....	50.00
Book agent or canvasser.....	1 year.....	10.00
Nonresident, selling by subscription.....	1 year.....	10.00
Book bindery.....	1 year.....	25.00
Bootblack, each seat, box, or pair of foot rests, except barbers.....	1 year.....	1.00
Bottling plant, selling or delivering in city, first \$5,000 of gross sales.....	1 year.....	25.00
Each additional \$1,000.....	1 year.....	1.00
Bowling alley.....	1 year.....	15.00
Brick, manufacturer or dealer in city, each firm represented.....	1 year.....	100.00
Broker:		
Live stock, not paying license for sale stable, or stockyard.....	1 year.....	50.00
1 day.....	1 day.....	10.00
Merchandise, with or without warehouse.....	1 year.....	75.00
Oil.....	1 year.....	25.00
Stock and bond.....	1 year.....	50.00
Broom factory.....	1 year.....	10.00
Builders' supplies, not including lumber.....	1 year.....	25.00
Building and loan association, foreign.....	1 year.....	100.00
Local.....	1 year.....	35.00
Butcher:		
Retail, first \$5,000 of gross sales.....	1 year.....	15.00
Each additional \$1,000 or fractional part thereof.....	1 year.....	2.00
Wholesale.....	1 year.....	50.00
Canal boat, passenger.....	1 year.....	5.00
Canvassers, etc., of trade on streets commonly known as "pullers in" whether regularly employed by another or not.....	1 year.....	100.00
Card writing, cutting, or engraving stand.....	1 day.....	1.00
Carriages, wagons, and buggies, exclusively, manufacturer or dealer.....	1 year.....	25.00
Cash register, dealer or agent.....	1 year.....	15.00
Caterer, furnishing supplies, etc., at entertainments.....	1 year.....	25.00
Chemist.....	1 year.....	10.00
Cigar manufacturer.....	1 year.....	10.00
Cigar and news stand.....	1 year.....	10.00

¹ Boarding house for students exclusively, or having less than 20 boarders, exempt.

KIND OF BUSINESS LICENSED.	Period.	License rate.
COLUMBIA—Continued.		
Circus and menagerie, exhibiting in city.....	1 day.....	\$400.00
Parading streets only.....	1 day.....	100.00
Menagerie only.....	1 day.....	15.00
Civil engineer, business not exceeding \$1,000.....	1 year.....	10.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Two or more in firm, minimum for each.....	1 year.....	10.00
Chiropodist.....	1 year.....	10.00
Clothing agent.....	1 year.....	25.00
Coal, dealer or agent, first \$5,000 of gross receipts.....	1 year.....	20.00
Each additional \$1,000 or fraction thereof.....	1 year.....	1.50
Cold-storage plant.....	1 year.....	20.00
Collecting agent, claim.....	1 year.....	25.00
Commission merchant.....	1 year.....	75.00
Confectioner, retail.....	1 year.....	10.00
Wholesale, manufacturer or dealer.....	1 year.....	15.00
Contractor or superintendent of construction, contracts not exceeding \$15,000.....	1 year.....	15.00
Each additional \$1,000.....	1 year.....	1.00
Cotton:		
Buyer, rate based on number of bales bought up to 30,000.....	1 year.....	25.00-150.00
Each additional 5,000 bales.....	1 year.....	25.00
Compress.....	1 year.....	50.00
Exchange.....	1 year.....	75.00
Factor, rate based on number of bales handled up to 20,000.....	1 year.....	30.00-150.00
Each additional 5,000 bales.....	1 year.....	25.00
Gin and press.....	1 year.....	50.00
Mill, cloth or yarn.....	1 year.....	150.00
Duck.....	1 year.....	200.00
Twine.....	1 year.....	100.00
Cottonseed and seed cotton, dealer in.....	1 year.....	15.00
Cottonseed, oil mill.....	1 year.....	200.00
Products, dealer.....	1 year.....	25.00
Dentist, business not exceeding \$1,000.....	1 year.....	5.00
Each additional \$1,000 or fraction thereof.....	1 year.....	2.50
Detective agency.....	1 year.....	25.00
Dog and pony show.....	1 year.....	100.00
Dray, 1-horse or 2-horse, respectively.....	1 year.....	10.00-12.50
Dyehouse.....	1 year.....	10.00
Electric contractor.....	1 year.....	15.00
Electric light or power.....	1 year.....	300.00
Electrical supplies, first \$10,000 of gross sales.....	1 year.....	25.00
Each additional \$1,000 or fraction thereof.....	1 year.....	1.50
Employment agency.....	1 year.....	25.00
Exhibition, under tent, theatrical, musical, or other.....	1 day.....	25.00
Express company or agency, for business done within city.....	1 year.....	300.00
Fair, concert, ball, or party.....	1 day or night.....	5.00
Fertilizer:		
Dealer or agent.....	1 year.....	50.00
Manufacturer, rate based on output in tons.....	1 year.....	100.00-200.00
Office in city, but factory outside.....	1 year.....	100.00
Fish or oysters, sold in stores or on streets.....	1 year.....	10.00
Wholesale, either or both.....	1 year.....	50.00
Fresh oysters, in connection with other business.....	1 year.....	5.00
Florist or nurseryman, or agent.....	1 year.....	20.00
Flying jenny, power.....	1 year.....	25.00
1 week.....	1 week.....	10.00
Foundry or machine shop, either or both.....	1 year.....	50.00
Fruit dealer, retail, in building.....	1 year.....	10.00
Selling cigars, tobacco, and soft drinks.....	1 year.....	25.00
Selling from wagon.....	1 year.....	15.00
Fruit tree, dealer or agent.....	1 year.....	10.00
Fruit, vegetable, poultry, and poultry produce, wholesale.....	1 year.....	75.00
Gas company.....	1 year.....	200.00
Fitsch.....	1 year.....	40.00
Gas machine, manufacturer.....	1 year.....	20.00
Glass factory.....	1 year.....	100.00
Gristmill, corn only.....	1 year.....	10.00
All grains.....	1 year.....	25.00
Hack, bus, or like vehicle, 1 or 2-horse, respectively.....	1 year.....	10.00-12.50
Hall for hire, first or second class, respectively.....	1 year.....	10.00-20.00
Harness shop, sale and repair.....	1 year.....	25.00
Repair only.....	1 year.....	5.00
Hat, cleaning and blocking.....	1 year.....	5.00
Hide and tallow, dealer.....	1 year.....	10.00
Hotel, 15 to 25 rooms.....	1 year.....	25.00
Each additional room.....	1 year.....	1.00
Huckster, country produce and fruit.....	1 year.....	25.00
With other merchandise.....	1 year.....	50.00
Country produce only.....	1 year.....	10.00
Ice cream, retail.....	1 year.....	10.00
Wholesale and retail.....	1 year.....	25.00
Ice, dealer, at retail, each house, with wagon.....	1 year.....	15.00
Manufacturer.....	1 year.....	150.00
Insurance:		
Fidelity, guarantee, live stock, or like company.....	1 year.....	25.00
Fire, life, accident, or industrial company, first \$1,000 of premiums collected or renewed by local representative.....	1 year.....	30.00
Each additional \$100 or fraction thereof.....	1 year.....	1.50
Plate glass, each agent.....	1 year.....	25.00
Sick benefit or burial company.....	1 year.....	50.00
Solicitor or agent, transient.....	1 week.....	20.00
Solicitor, unconnected with regular licensed local agency.....	1 year.....	30.00
All other companies or societies having insurance features other than charitable.....	1 year.....	30.00
Junk shop or agent.....	1 year.....	100.00
Knitting or hosiery mill, each mill.....	1 year.....	10.00-50.00
Land, investment, or land loan company, etc.....	1 year.....	100.00
Laundry, steam.....	1 year.....	40.00
Other.....	1 year.....	25.00
Liquor-cure establishment.....	1 year.....	50.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
COLUMBIA—Continued.		
Lithographer.....	1 year.....	\$10.00
Locksmith and gunsmith, or either.....	1 year.....	10.00
Lunch stand or counter, not over 10 cents per lunch.....	1 year.....	10.00
Over 10 cents per lunch.....	1 year.....	25.00
Machinery, engine boiler, cotton gin and press, or either, receipts not exceeding \$50,000.....	1 year.....	50.00
Each additional \$1,000 or fraction thereof.....	1 year.....	.75
Manufacturer, not specifically licensed, with office in city and factory outside, rate based on capital.....	1 year.....	50.00-100.00
Marble, stone, or granite yard.....	1 year.....	30.00
Mattress manufacturer.....	1 year.....	10.00
Medicated goods or soluble cotton, either or both.....	1 year.....	50.00
Merchant or dealer, not specifically licensed, based on sales or receipts.....	1 year.....	5.00-50.00
Mercantile agency, Dun, Bradstreet, etc.....	1 year.....	50.00
Milk wagon.....	1 year.....	5.50
Mineral waters, wholesale.....	1 year.....	10.00
Moving pictures.....	1 year.....	50.00
With vaudeville, etc.....	1 year.....	75.00
Naval stores.....	1 year.....	25.00
News bureau, out-of-town papers.....	1 year.....	25.00
News depot.....	1 year.....	25.00
Newspapers:		
Daily, morning.....	1 year.....	150.00
Daily, afternoon.....	1 year.....	100.00
Other than daily.....	1 year.....	25.00
Oculist or optician, business not exceeding \$1,000.....	1 year.....	10.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Oil:		
Kerosene or other, agency or office in city, each \$1,000 of gross business.....	1 year.....	10.00
Kerosene, retail from wagon, 1-horse or 2-horse, respectively.....	1 year.....	10.00-15.00
Organ grinder.....	1 day.....	1.00
Paint, shop or contractor.....	1 year.....	10.00
Painter, sign.....	1 year.....	10.00
Patent-medicine manufacturer.....	1 year.....	20.00
Patent rights articles.....	1 year.....	25.00
Pawnbroker.....	1 year.....	350.00
Peddler.....	1 year.....	100.00
Peanut, confection, or pop corn, all or any.....	1 year.....	10.00
Photographer.....	1 year.....	20.00
Minute pictures.....	1 day.....	1.00
Transient, or those soliciting work.....	1 year.....	30.00
Physician and surgeon, or either, or osteopath, whose business does not exceed \$1,000.....	1 year.....	5.00
Each additional \$1,000 or fraction thereof.....	1 year.....	2.50
Picture framer.....	1 year.....	10.00
Planing mill.....	1 year.....	15.00
Plumbing and gas fitting.....	1 year.....	25.00
With roofing.....	1 year.....	30.00
With roofing and heating.....	1 year.....	35.00
Poultry and country produce, alone, retail.....	1 year.....	10.00
Poultry, eggs, butter, wholesale.....	1 year.....	25.00
Power company, generating power in or outside city.....	1 year.....	250.00
Press cloth manufacturer.....	1 year.....	40.00
Pressing club.....	1 year.....	10.00
Printing office:		
First \$5,000.....	1 year.....	20.00
Each additional \$1,000, or fraction thereof.....	1 year.....	1.50
Hand power.....	1 year.....	10.00
Produce or fruit, from cars, wholesale or retail.....	1 year.....	50.00
Railroad, steam, rate based on intrastate business in city.....	1 year.....	150.00-750.00
Agent or solicitor of roads having office but no terminal in city.....	1 year.....	50.00
Real-estate agent or agency, commissions not exceeding \$1,000.....	1 year.....	15.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Real estate or land and investment company, in city.....	1 year.....	35.00
Suburban or out of city, with office or agent in city.....	1 year.....	25.00
Repair shop, carriages, wagons, and buggies.....	1 year.....	25.00

I.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For opening and grading streets in Memphis, for paving alleys in Memphis and Knoxville, and for paving streets in Memphis, Knoxville, Chattanooga, and Nashville, two-thirds of the costs are assessed against the benefited property, except that in Chattanooga special assessments for street paving can not exceed 25 per cent of the value of the assessed property, exclusive of improvements thereon, and in Knoxville all the costs of street and alley paving may, under certain conditions, be paid out of the general treasury.

In Nashville and Chattanooga the entire cost of sidewalks and curbs is assessed against the properties benefited.

TENNESSEE.

b.—For public services.

No one of the 4 cities reported performs any public service for which special assessments are levied against benefited property.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without the issue of a license.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
COLUMBIA—Continued.		
Repairer or tuner of pianos or other musical instruments.....	1 year.....	\$10.00
Repairer, itinerant, or person not regularly employed by licensed dealer, of bicycles, typewriters, cash registers, sewing machines, automobiles, etc.....	1 month.....	5.00
Restaurants, serving meals only.....	1 year.....	25.00
With cigars, etc., in connection.....	1 year.....	30.00
Roller covering.....	1 year.....	10.00
Roof or dealer in tin, gravel, slate, or other roofing material.....	1 year.....	25.00
Rubber stamp, shop or manufacturer.....	1 year.....	10.00
Safe, dealer or agent.....	1 year.....	10.00
Sausage dealer, fresh sausage only.....	1 year.....	10.00
In connection with other business.....	1 year.....	5.00
Saw mill.....	1 year.....	10.00
Scalper or speculator in railroad, theater, or other tickets, if stated price is charged.....	1 year.....	200.00
Sewing machine, agent or dealer, receipts not exceeding \$1,000.....	1 year.....	10.00
Each additional \$1,000 or fraction thereof.....	1 year.....	10.00
Shoemaker or repairer, business of \$1,000 or over.....	1 year.....	10.00
Shooting gallery.....	1 year.....	15.00
Skating rink.....	1 year.....	15.00
Slot-machine, rate based on amount dropped in machine.....	1 year.....	1.00-5.00
Soda fountain, in connection with other business or alone, gross receipts \$5,000 or less.....	1 year.....	10.00
Each additional \$1,000.....	1 year.....	2.00
Soda-water supplies, manufacturer.....	1 year.....	10.00
Stable, vehicles and horses for hire only.....	1 year.....	50.00
Vehicles for sale, milch cows, and horses for sale and feed, first \$30,000 of gross business.....	1 year.....	50.00
Each additional \$1,000.....	1 year.....	1.50
Contractor or other, hiring teams or wagons from beyond city limits, each 1-horse or 2-horse team, respectively.....	1 month.....	2.00-4.00
Stockyard, sale of horses, mules, cattle, hogs, and sheep.....	1 year.....	100.00
Sale of cattle, hogs, and sheep only.....	1 year.....	50.00
Street railway, electric, rate based on mileage.....	1 year.....	50.00-500.00
Tailor, repair and pressing.....	1 year.....	12.00
Tannery.....	1 year.....	10.00
Telegraph company or agency, rate based on intrastate business in the city.....	1 year.....	150.00-200.00
Telephone company or agency, each.....	1 year.....	400.00
Typewriter, dealer or agent.....	1 year.....	15.00
Upholsterer.....	1 year.....	5.00
Veterinary surgeon.....	1 year.....	5.00
Warehouse, gross receipts not exceeding \$5,000.....	1 year.....	50.00
Each additional \$1,000 or fraction thereof.....	1 year.....	5.00
Watchmaker, repair only.....	1 year.....	5.00
Willow or reed work factory.....	1 year.....	15.00
Wood, agent or dealer, first \$5,000 of gross receipts.....	1 year.....	20.00
Each additional \$1,000 or fraction thereof.....	1 year.....	1.50

3.—GENERAL LICENSE TAXES.

The general license taxes levied in the two cities of South Carolina of over 30,000 inhabitants are as follows: Charleston, chauffeurs \$1, each, per year; Columbia, automobiles and motorcycles \$1 each and bicycles 10 cents each, per year.

4.—LICENSE TAXES ON DOGS.

In both of the cities reported in this state there is an annual license tax of \$1.50 on each dog.

SPECIFIED SOURCES OF REVENUE—TENNESSEE.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHATTANOOGA.		
Abstract company.....	1 year.....	\$50.00
Adding machines sold from samples.....	1 year.....	100.00
Advertising:		
In railroad cars or interurban street cars.....	1 year.....	50.00
In railroad depots.....	1 year.....	10.00
In street cars.....	1 year.....	100.00
On streets by banners, floats, etc.....	1 year.....	15.00
Signs painted on billboards or other places.....	1 year.....	75.00
Architect.....	1 year.....	15.00
Athletic club, exhibiting boxing contests.....	1 year.....	500.00
Auctioneer.....	1 year.....	20.00
Transient.....	1 week.....	10.00
Automobiles:		
Agent or salesman, except person paying garage tax.....	1 year.....	10.00
Ambulance for hire.....	1 year.....	10.00
Baggage, freight, or express, 25 horsepower or less.....	1 year.....	15.00
More than 25 horsepower.....	1 year.....	20.00
Garage or dealer.....	1 year.....	75.00
Rent or hire.....	1 year.....	10.00
Sightseeing, capacity 10 to 12 people.....	1 year.....	15.00
More than 12 people.....	1 year.....	20.00
Baseball, professional league.....	1 year.....	60.00
Traveling teams, other than as above.....	1 year.....	10.00
Detailing game, except persons paying above tax.....	1 year.....	25.00
Bathhouse, Russian or Turkish.....	1 year.....	15.00
Billiards, pool, bagatelle, etc., each table.....	1 year.....	25.00
Billposter.....	1 year.....	75.00
Bicycles or supplies, both or each, dealer or agent, or keeping for hire.....	1 year.....	10.00
Botiller, or other than natural mineral waters.....	1 year.....	100.00
Distilled or mineral waters, bottling and sale of.....	1 year.....	25.00
Broker, other than real estate or merchandise.....	1 year.....	50.00
Butcher or retailer of fresh meats.....	1 year.....	15.00
Cash register sold from samples.....	1 year.....	100.00
Check room, rate based on amount charged.....	1 year.....	20.00-40.00
Cigar stand.....	1 year.....	25.00
Retail dealer selling cigarettes.....	1 year.....	110.00
Wholesale dealer selling cigarettes.....	1 year.....	125.00
Circus or menagerie, or both.....	1 day.....	200.00
Civil or mining engineer.....	1 year.....	15.00
Cleaning, dyeing, and pressing, steam or electric power.....	1 year.....	25.00
Hand.....	1 year.....	15.00
Coal and coke, or either, agent or dealer in quantities over 5 bushels.....	1 year.....	30.00
Cobbler, using machinery run by other than hand power.....	1 year.....	5.00
Cold storage company.....	1 year.....	150.00
Local products only.....	1 year.....	75.00
Collecting agency.....	1 year.....	35.00
Commercial, mercantile, or mutual protective agency.....	1 year.....	150.00
Local only.....	1 year.....	15.00
Construction company, foreign with chief office outside state.....	1 year.....	150.00
Domestic or foreign with chief office in state.....	1 year.....	25.00
Cotton:		
Buyer or factor.....	1 year.....	25.00
Compress, rate based on number of bales pressed.....	1 year.....	25.00-150.00
Cottonseed-oil mill, rate based on number of tons pressed annually.....	1 year.....	15.00-350.00
Dance hall.....	1 year.....	50.00
Detective agency.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	50.00
Directory, compiling or selling.....	1 year.....	20.00
Dog and pony show or trained animal show.....	1 day.....	20.00
Electric light and power company.....	1 year.....	750.00
Employment agency or intelligence office.....	1 year.....	25.00
Exhibition or show, miscellaneous:		
Magic lantern.....	1 year.....	5.00
Show, concert, etc., not otherwise taxed.....	1 year.....	40.00
Sleight of hand or legions.....	1 day.....	20.00
Traveling theatrical company, showing in hall not paying theater tax.....	1 month.....	100.00
.....	1 week.....	25.00
.....	1 day.....	5.00
Vitascopes, moving pictures, etc., rate based on admission charge.....	1 year.....	60.00-80.00
Other for profit.....	1 month.....	100.00
.....	1 week.....	30.00
.....	1 day.....	15.00
.....	1 year.....	500.00
Feather renovator, or agent for.....	1 year.....	100.00
Fees of officer or witness of court, buying or attempting to buy.....	1 year.....	50.00
Ferry, except propelled by oars landing within 5 miles of city.....	1 year.....	5.00
Fireworks.....	1 year.....	15.00
Florist.....	1 month.....	5.00
Flying jenny.....	1 year.....	100.00
Fortune teller or clairvoyant.....	1 year.....	2.50
Fruit stand.....	1 year.....	500.00
Futures.....	1 year.....	400.00
Gas company.....	1 year.....	10.00
Hat cleaning.....	1 year.....	50-75
Hotel or tavern, rate based on rate per day, each room for guests.....	1 year.....	3.00
Huckster (farmer selling own produce exempt).....	1 year.....	100.00
Ice, dealer or factory delivering.....	1 year.....	5.00
Retail, except factories, each wagon.....	1 year.....	50.00
Retailing or selling from railroad car.....	1 year.....	50.00

1 Does not apply to person paying ad valorem or merchant's privilege tax, if stock of cigars and tobacco does not exceed in value 10 per cent of the general merchandise stock.

2 Does not apply to person paying merchant's privilege tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHATTANOOGA—Continued.		
Itinerant, selling medicine, or physician on streets or elsewhere.....	1 year.....	\$150.00
Junk dealer.....	1 year.....	15.00
Kodak and photographers' supplies, if principal business.....	1 year.....	15.00
Laundry.....	1 year.....	50.00
Each substation or agency, additional.....	1 year.....	25.00
Agent for laundry outside state.....	1 year.....	25.00
Agent for laundry, other than electric or gas.....	1 year.....	100.00
Lighting company, other than electric or gas.....	1 year.....	110.00
Lightning-rod dealer or agent.....	1 year.....	10.00-20.00
Lunch stand or eating house, serving from 11 a. m. to 3 p. m., rate based on number of stools.....	1 year.....	25.00
Marble yard or dealer.....	1 year.....	150.00
Meats, fresh, wholesale.....	1 year.....	(3) 7.50
Merchants' privilege tax.....	1 year.....	15.00
Stock less than \$800.....	1 year.....	100.00
Messenger service.....	1 year.....	60.00-150.00
Motion picture films, manufacture, sale, or lease of.....	1 year.....	80.00-200.00
Admission 5 cents or less.....	1 year.....	
Admission 10 cents or more.....	1 year.....	
Showing at night only, one-half of above rates.....	1 year.....	
Oil, coal, illuminating or lubricating, or petroleum products.....	1 year.....	\$ 500.00
Oriental wares, transient dealer.....	1 year.....	100.00
Parks, public, if admission is charged more than six times during year, or more than 10 cents at any one time.....	1 year.....	100.00
Parcel or express car, automobile or motor truck, running on public railroads, interurban, or dummy lines, each car.....	1 year.....	10.00
Patent medicine manufacturer, using cologne spirits in manufacture of same, rate based on gross sales.....	1 year.....	19.00-1,000.00
In manufacture of same, rate based on gross sales.....	1 year.....	\$ 250.00
Pawnbroker.....	1 year.....	
Peddler:		
Buying or selling gifts, prizes, etc., or forming purchasing clubs, on foot.....	1 year.....	7.50
With vehicle, per horse.....	1 year.....	10.00
Coal oil or gasoline.....	1 year.....	10.00
Patent medicine, etc., on foot.....	1 year.....	20.00
With vehicle, per horse.....	1 year.....	20.00
Patent school apparatus, maps, etc., on foot.....	1 year.....	150.00
1 horse and vehicle.....	1 year.....	300.00
Each additional horse.....	1 year.....	100.00
Photographer or artist.....	1 year.....	25.00
Open air or tent gallery.....	1 year.....	5.00
Photograph gallery in railroad car going from county to county.....	1 year.....	50.00
Agent soliciting pictures to be enlarged on roadside.....	1 year.....	25.00
State.....	1 year.....	5.00
Picnic or barbecue, for profit.....	1 day.....	25.00
Playing cards, wholesale.....	1 year.....	7.50
Retail.....	1 year.....	\$ 20.00
Plumber or gas fitter.....	1 year.....	
Ranges, clocks, clothing, or implements, sale of except by merchant.....	1 year.....	30.00
Real estate dealer, or agent, or land company doing such business.....	1 year.....	20.00
Restaurant or cafe.....	1 year.....	40.00
Ring throwing or like device.....	1 year.....	10.00
Roller coaster.....	1 year.....	25.00
Sand, lime, sewer pipe or cement, not paying merchant license.....	1 year.....	20.00
Security dealer or loan agent.....	1 year.....	50.00
Lending money at more than 50 per cent per annum.....	1 year.....	\$ 200.00
Shoe-shining parlor, each foot rest.....	1 year.....	1.00
Shooting gallery.....	1 year.....	25.00
Skating rink.....	1 year.....	50.00
Slot machine, music box or phonograph, penny or nickel, respectively.....	1 year.....	250-10.00
Soda-water fountain, rate based on amount of investment.....	1 year.....	10.00-25.00
Soft-drinks dealer, except as above.....	1 year.....	5.00
Stable, livery, sale, or feed, each stall.....	1 year.....	.50
Stockyard, stock pen or feed or sale stable having stock pen, per pen of 100 square feet.....	1 year.....	\$ 2.00
Street car or interurban railroad company, each track, per mile.....	1 year.....	8.00
Swimming pool.....	1 year.....	5.00
Temple alley.....	1 year.....	25.00
Theater, rate based on admission charge.....	1 year.....	50.00-200.00
In public park not charging more than 25 cents.....	1 year.....	50.00
Variety.....	1 year.....	200.00
Theater ticket dealer.....	1 year.....	25.00
Transfer business, two horses or more, each horse.....	1 year.....	1.00
Typewriters, sold from samples.....	1 year.....	10.00
Undertaker.....	1 year.....	50.00
Victrolas, talking machines, graphophones, or pianos, any or all, selling or renting.....	1 year.....	\$ 50.00
Warehouse or warehouse, for storage of furniture and household effects.....	1 year.....	25.00
Water company.....	1 year.....	600.00
Wild West show.....	1 day.....	200.00

3 75 cents on each \$100 of taxable property; minimum without regard to time, \$5.

4 Does not apply to person paying merchant's privilege tax, if such stock does not exceed 5 per cent of the entire stock.

5 In addition merchant's tax must be paid.

6 In addition merchant's tax must be paid except by gas and water companies doing plumber's business.

7 Does not apply to banks having minimum charge for small loans.

8 Does not apply to livery stable paying privilege tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
KNOXVILLE.		
Abstract company.....	1 year.....	\$50.00
Advertising:		
In railroad cars or dummy cars.....	1 year.....	50.00
In railroad depots.....	1 year.....	10.00
In street cars.....	1 year.....	100.00
On streets by banners, floats, etc.....	1 year.....	15.00
Signs painted on billboards or other places.....	1 year.....	75.00
Architect.....	1 year.....	15.00
Auctioneer.....	1 year.....	20.00
Transient.....	1 week.....	10.00
Athletic club, exhibiting boxing contests.....	1 year.....	100.00
Automobiles:		
Agent or salesman, except person paying garage tax.....	1 year.....	10.00
Ambulance, for hire.....	1 year.....	10.00
Baggage, freight, or express, 25 horsepower or less.....	1 year.....	15.00
More than 25 horsepower.....	1 year.....	20.00
Garage or dealer.....	1 year.....	75.00
Rent or hire.....	1 year.....	10.00
Sight-seeing, capacity 10 to 12 people, 25 horsepower or less.....	1 year.....	15.00
Baseball, professional league.....	1 year.....	60.00
Traveling teams, other than as above.....	1 year.....	10.00
Detailing game, except persons paying above tax.....	1 year.....	25.00
Bathhouse, Russian or Turkish.....	1 year.....	15.00
Billiards, pool, or bagatelle, etc., each table.....	1 year.....	25.00
Billposter.....	1 year.....	75.00
Bicycles or supplies, both or either, dealer in or agent or keeping for hire.....	1 year.....	10.00
Bottler, other than of natural mineral waters.....	1 year.....	100.00
Distilled or min. ral waters.....	1 year.....	25.00
Broker, other than real estate or merchandise.....	1 year.....	75.00
Butcher or retailer of fresh meats.....	1 year.....	15.00
Cash and credit registers, sold from samples.....	1 year.....	100.00
Check room rate based on fee charged.....	1 year.....	20.00-40.00
Cigar stand.....	1 year.....	25.00
Circus or menagerie, or both.....	1 day.....	200.00
Civil or mining engineer.....	1 year.....	15.00
Cleaning, dyeing, and pressing, steam or electric power hand.....	1 year.....	25.00
Coal and coke, or either, agent or dealer, in quantities over 5 bushels.....	1 year.....	10.00
Cobbler, using machinery run by other than hand power.....	1 year.....	30.00
Cold-storage company.....	1 year.....	5.00
Local products only.....	1 year.....	150.00
Local products only.....	1 year.....	75.00
Collection agency.....	1 year.....	25.00
Commercial, mercantile or mutual protective agency.....	1 year.....	150.00
Local only.....	1 year.....	15.00
Construction company, foreign, with chief office outside state.....	1 year.....	150.00
Domestic or foreign with chief office in state.....	1 year.....	25.00
Cotton buyer or factor.....	1 year.....	225.00
Dance hall.....	1 year.....	50.00
Detective agency.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	50.00
Dog and pony, or trained animal show.....	1 day.....	20.00
Electric light and power company, or either.....	1 year.....	750.00
Employment agency or intelligence office.....	1 year.....	25.00
Exhibition or show:		
Show or concert, etc., not otherwise taxed.....	1 year.....	40.00
Traveling theatrical company, showing in halls not paying theater tax.....	1 month.....	100.00
.....	1 week.....	25.00
.....	1 day.....	5.00
Slight of hand.....	1 day.....	20.00
Other, for profit.....	1 month.....	100.00
.....	1 week.....	20.00
.....	1 day.....	15.00
.....	1 year.....	300.00
Feather renovator or agent for.....	1 year.....	100.00
Fees of officer or witness of court, buying or attempting to buy.....	1 year.....	15.00
Florist.....	1 year.....	5.00
Flying jenny.....	1 month.....	100.00
Fortune teller or clairvoyant.....	1 year.....	2.50
Fruit stand.....	1 year.....	500.00
Futures.....	1 year.....	400.00
Gas company.....	1 year.....	10.00
Hat-cleaning establishment.....	1 year.....	10.00
Hotel or tavern, rate based on rate per day, each room for guests.....	1 year.....	50-75
Huckster or person selling country produce from stall or booth directly to customer.....	1 year.....	3.00
Ice dealer or factory delivering.....	1 year.....	100.00
Retail, except factory, each wagon.....	1 year.....	5.00
Retailing or selling, from railroad car.....	1 year.....	50.00
Itinerant, selling medicine or physician, on streets or elsewhere.....	1 year.....	150.00
Junk dealer.....	1 year.....	25.00
Kodak and photographer's supplies, if principal business.....	1 year.....	15.00
Laundry.....	1 year.....	50.00
Each substitution or agency, additional.....	1 year.....	25.00
Agent for laundry outside state.....	1 year.....	10.00
Light company, other than electric and gas.....	1 year.....	25.00
Lightning-rod dealer or agent.....	1 year.....	110.00
Lunch stand or eating house, serving from 11 a. m. to 3 p. m., rate based on number of stools.....	1 year.....	10.00-20.00

1 Does not apply to person paying ad valorem or merchant's privilege tax if stock of cigars and tobacco does not exceed in value 10 per cent of the general merchandise stock.

* Does not apply to person paying merchant's privilege tax.

KIND OF BUSINESS LICENSED	Period	License rate.
KNOXVILLE—Continued.		
Marble yard or dealer.....	1 year.....	\$25.00
Meat, fresh, wholesale.....	1 year.....	150.00
Merchant's privilege tax.....	1 year.....	(3)
Stock less than \$500.....	1 year.....	7.50
Merchant's, transient.....	1 day.....	20.00
Messenger service.....	1 year.....	15.00
Motion-picture films, manufacturing, selling or leasing.....	1 year.....	100.00
Moving-picture show, rate based on seating capacity:		
Admission 5 cents or less.....	1 year.....	60.00-150.00
Admission 10 cents or more.....	1 year.....	80.00-200.00
Showing at night only, one-half of above rates.....		
Oil, coal, illuminating or lubricating, or petroleum products, sale of from depot, storage tank, warehouse, railroad car, or depot.....	1 year.....	500.00
Oriental wares and novelties, transient dealer.....	1 year.....	100.00
Parade, of any show except licensed circus or dog and pony show, rate based on number of cars.....	1 day.....	25.00-100.00
Parcel or express car, automobile or motor truck, running on public highways, railroads, interurban or dummy lines, each car.....	1 year.....	10.00
Patent medicine manufacturer using cologne spirits in manufacture of same, rate based on gross annual sales.....	1 year.....	10.00-1,000.00
Pawnbroker.....	1 year.....	\$250.00
Peddler:		
Buying or selling gifts, prizes, etc., or forming purchasing clubs, on foot.....	1 year.....	7.50
With vehicle, per horse.....	1 year.....	10.00
Coal oil or gasoline.....	1 year.....	10.00
Patent medicine, etc., on foot.....	1 year.....	20.00
With vehicle, per horse.....	1 year.....	20.00
Patent school apparatus, maps, etc., on foot.....	1 year.....	150.00
One horse and vehicle.....	1 year.....	300.00
Each additional horse.....	1 year.....	100.00
Photographer or artist.....	1 year.....	25.00
Open-air or tent gallery.....	1 year.....	5.00
Photograph gallery going from county to county in railroad car and operating in limits of city.....	1 year.....	50.00
Soliciting pictures to be enlarged outside state.....	1 year.....	25.00
Picnic or barbecue, for profit.....	1 day.....	5.00
Playing cards, retail.....	1 year.....	7.50
Wholesale.....	1 year.....	25.00
Plumber or gas fitter.....	1 year.....	60.00
Ranges, clocks, clothing, or implements, sale of except by merchant.....	1 year.....	30.00
Real estate dealer or agent.....	1 year.....	20.00
Restaurant or cafe.....	1 year.....	40.00
Ring throwing or like device.....	1 year.....	10.00
Roller coaster.....	1 year.....	25.00
Sand, lime, sewer pipe, or cement.....	1 year.....	20.00
Security dealer or loan agent.....	1 year.....	50.00
Lending money at more than 50 per cent per annum.....	1 year.....	200.00
Shoe-shining parlor, each foot rest.....	1 year.....	1.00
Shooting gallery.....	1 year.....	25.00
Skating rink.....	1 year.....	50.00
Slot machine, music box, or phonograph, penny or nickel, respectively.....	1 year.....	\$2.50-10.00
Soda-water fountain, rate based on amount of investment.....	1 year.....	10.00-25.00
Soft drinks, dealer except as above.....	1 year.....	5.00
Stable, livery, sale, or feed, each stall.....	1 year.....	.50
Stockyard, stock pen, feed or sale stable having stock pen, per pen of 400 square feet.....	1 year.....	\$2.00
Street car company or interurban railroad, each track per mile.....	1 year.....	8.00
Swimming pool.....	1 year.....	5.00
Tenpin alley, each.....	1 year.....	25.00
Terminal company, railroad.....	1 year.....	750.00
Theater.....	1 year.....	100.00
Variety.....	1 year.....	200.00
Theater ticket dealer.....	1 year.....	10.00
Transfer business, freight or passenger, if more than one horse is used, per horse.....	1 year.....	1.00
Trading-stamp business.....	1 year.....	500.00
Merchant issuing same.....	1 year.....	250.00
Typewriters sold from samples.....	1 year.....	10.00
Undertaker.....	1 year.....	50.00
Wareroom or warehouse.....	1 year.....	25.00
Wild West show.....	1 day.....	200.00

MEMPHIS.

Abstract company.....	1 year.....	\$75.00
Advertising:		
Agency, including the painting of signs on fences, walks, etc.....	1 year.....	25.00
In railroad or dummy car.....	1 year.....	50.00
In railroad depot.....	1 year.....	10.00
In street cars.....	1 year.....	100.00
Scheme or device.....	1 year.....	25.00
Accident ticket stand.....	1 year.....	10.00
Adjuster, claim.....	1 year.....	25.00

3 15 cents on each \$100 of taxable property; minimum without regard to time, \$5.

4 Does not apply to person paying merchant's privilege tax if such stock does not exceed 5 per cent of the entire stock.

5 In addition merchant's tax must be paid.

6 In addition merchant's tax must be paid, except by gas and water companies doing plumber's business.

7 Does not apply to livery stable paying privilege tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MEMPHIS—Continued.		
Agent for:		
Loans on real estate.....	1 year.....	\$100.00
Manufacturer or dealer.....	1 year.....	50.00
Steamboat or railroad, other than office of railroad terminating in city, each line or road represented.....	1 year.....	25.00
Architect.....	1 year.....	10.00
Athletic club, exhibiting boxing contests.....	1 year.....	300.00
Auctioneer.....	1 year.....	75.00
Automobiles:		
Agent or salesman, except person paying garage tax.....	1 year.....	10.00
Ambulance for hire.....	1 year.....	10.00
Baggage, freight, or express, 25 horsepower or less.....	1 year.....	15.00
More than 25 horsepower.....	1 year.....	20.00
Garage or dealer.....	1 year.....	75.00
Rent or hire.....	1 year.....	10.00
Sight-seeing, capacity 10 to 12 people.....	1 year.....	15.00
More than 12 people.....	1 year.....	20.00
Taxicab, each.....	1 year.....	15.00
Truck for commercial purposes, each ton of carrying capacity.....	1 year.....	5.00
Awning and tent maker.....	1 year.....	10.00
Bagging dealer.....	1 year.....	50.00
Ball or dance.....	1 day.....	2.00
Barrel material and cooperage products dealer.....	1 year.....	75.00
Baseball, professional league.....	1 year.....	100.00
Traveling teams other than as above.....	1 year.....	10.00
Detailing game, except persons paying above license.....	1 year.....	25.00
Bathhouse, Russian or Turkish.....	1 year.....	15.00
Bicycles or supplies, both or each, dealer in, or keeping for hire.....	1 year.....	10.00
Billiards, pool, bagatelle, etc.....	1 year.....	25.00
Billposter.....	1 year.....	75.00
Boiler inspection company.....	1 year.....	10.00
Bonding company.....	1 year.....	75.00
Book agent.....	1 year.....	50.00
Bottler, other than of natural mineral waters.....	1 year.....	75.00
Bottles, secondhand, dealer.....	1 year.....	50.00
Gatherer.....	1 year.....	10.00
Brick manufacturer.....	1 year.....	100.00
Broker, other than real-estate or merchandise.....	1 year.....	25.00
Brokerage or commission business for cash or actual future delivery on regularly organized exchanges.....	1 year.....	500.00
Broom factory.....	1 year.....	25.00
Building material agent.....	1 year.....	25.00
Butcher or retailer of fresh meats.....	1 year.....	25.00
Cabinet shop.....	1 year.....	25.00
Canvasser for furniture and household goods on installment plan.....	1 year.....	10.00
Carpet-cleaning establishment.....	1 year.....	25.00
Carpenter shop.....	1 year.....	5.00
Carriage for funerals.....	1 year.....	10.00
Cart, dray, wagon, etc., rate based on number of horses used.....	1 year.....	5.00-10.00
Cash registers, sold from samples.....	1 year.....	25.00
Check room, rate based on charge per day.....	1 year.....	10.00-20.00
Chewing-gum manufacturer.....	1 year.....	15.00
Chiropodist.....	1 year.....	10.00
Cigar stand.....	1 year.....	10.00
Circus or menagerie, or both.....	1 day.....	200.00
Circus outside city, parading streets.....	1 day.....	200.00
Civil engineer or surveyor.....	1 year.....	10.00
Claim agent.....	1 year.....	5.00
Cleaning, dyeing, or pressing.....	1 year.....	10.00
Cutis holding drawings for premiums.....	1 year.....	50.00
Coal and coke, or either, agent or dealer, each yard.....	1 year.....	40.00
Cobbler using machinery run by other than hand power.....	1 year.....	7.50
Cold-storage company.....	1 year.....	200.00
Local products only.....	1 year.....	75.00
Collecting agency.....	1 year.....	25.00
Commercial, mercantile, or mutual protective agency.....	1 year.....	150.00
Local only.....	1 year.....	50.00
Concrete, artificial stone, tiling, and burial vaults, dealer.....	1 year.....	25.00
Construction company, foreign, with chief office outside state.....	1 year.....	100.00
Domestic or foreign, with chief office in state.....	1 year.....	25.00
Cooper shop, steam power.....	1 year.....	50.00
Cotton:		
Buyer or factor.....	1 year.....	25.00
Buying loose cotton, lint cotton, or cotton seed from other than licensed cotton factor.....	1 year.....	100.00
Compress, rate based on number of bales pressed.....	1 year.....	25.00-150.00
Gin.....	1 year.....	50.00
Pickery.....	1 year.....	50.00
Cottonseed-oil mill, rate based on number of tons pressed annually.....	1 year.....	15.00-350.00
Credit association or bureau.....	1 year.....	25.00
Dance hall.....	1 year.....	25.00
Dealer not otherwise provided for.....	1 year.....	50.00
Detective agency.....	1 year.....	25.00
Die sinker or stencil cutter.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	100.00
Dog and pony show or trained animal show.....	1 day.....	20.00
Drummer, selling from samples.....	1 month.....	25.00
Electric light and power company, or either.....	1 year.....	10.00

¹ Does not apply to person paying ad valorem or merchant's privilege tax, if stock of cigars and tobacco does not exceed in value 10 per cent of the general merchandise stock.

² Does not apply to person paying merchant's privilege tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
MEMPHIS—Continued.		
Embalmer.....	1 year.....	\$5.00
Employment agency or intelligence office.....	1 year.....	25.00
Exchange dealer.....	1 year.....	100.00
Exhibition or show:		
Magic lantern.....	1 year.....	5.00
Sleight of hand or legerdemain.....	1 day.....	20.00
Traveling theatrical company showing in hall not paying theater tax.....	1 month.....	100.00
1 week.....	1 week.....	25.00
1 day.....	1 day.....	5.00
1 month.....	1 month.....	100.00
1 week.....	1 week.....	30.00
1 day.....	1 day.....	15.00
1 year.....	1 year.....	300.00
Other for profit.....		
Feather renovator or agent for.....	1 year.....	100.00
Fees of officer or witness of court, buying or attempting to buy.....	1 year.....	50.00
Ferry, landing in city.....	1 year.....	50.00
Fertilizer or phosphate works.....	1 year.....	50.00
Fish dock.....	1 year.....	5.00
Fish or game store.....	1 year.....	10.00
Florist.....	1 year.....	25.00
Flying jenny.....	1 month.....	5.00
Fortune teller or clairvoyant.....	1 year.....	100.00
Forwarder.....	1 year.....	25.00
Foundry or machine shop.....	1 year.....	50.00
Fruit stand.....	1 year.....	20.00
Gas company.....	1 year.....	1,000.00
Hack or omnibus, etc., 2-horse.....	1 year.....	10.00
More than 2-horse.....	1 year.....	15.00
Hat-cleaning establishment.....	1 year.....	10.00
Horse, mule, or cattle broker.....	1 year.....	25.00
Hotel or tavern.....	1 year.....	25.00
In addition, 1 per cent of rental value.....		
Ice dealer or fruit peddler.....	1 year.....	20.00
Ice dealer, wholesale.....	1 year.....	100.00
Retail, each wagon.....	1 year.....	5.00
Itinerant, selling medicine, or physician, on streets or elsewhere.....	1 year.....	150.00
Job-printing office.....	1 year.....	25.00
Junk or rag dealer.....	1 year.....	100.00
Each wagon buying.....	1 year.....	100.00
Gatherer.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	25.00
Kodak and photographers' supplies.....	1 year.....	30.00
Laundry.....	1 year.....	50.00
Each substation or agency.....	1 year.....	20.00
Lighting company, other than electric or gas.....	1 year.....	250.00
Lightning-rod dealer or agent.....	1 year.....	100.00
Locksmith or gunsmith.....	1 year.....	10.00
Lumber dealer.....	1 year.....	10.00
Lunch stand or eating house or wagon.....	1 year.....	25.00
Marble yard or dealer.....	1 year.....	25.00
Meats, fresh, wholesale.....	1 year.....	200.00
Merchandise broker or agent.....	1 year.....	50.00
Merchant.....	1 year.....	10.00
Selling goods at boat or other water craft, not licensed as above.....	1 year.....	25.00
Merchant tailor.....	1 year.....	10.00
Messenger service.....	1 year.....	15.00
Motion-picture films, manufacture, sale, or lease of.....	1 year.....	25.00
Moving-picture show, rate based on seating capacity:		
Admission 5 cents or less.....	1 year.....	60.00-150.00
Admission 10 cents or more.....	1 year.....	80.00-200.00
Showing at night only, one-half of above rates.....		
Oil, coal, illuminating, or lubricating, or petroleum products, sale of from depot, storage, tank, warehouse, railroad car, or railroad depot.....	1 year.....	2 300.00
Oriental wares and novelties, transient dealer.....	1 year.....	100.00
Oysters, in addition to merchants' license.....	1 year.....	10.00
Parcel or express car, automobile or motor truck, running on public highways, railroads, interurban or dummy lines, each car.....	1 year.....	10.00
Park, public, if admission is charged more than six times during year, or more than 10 cents at any one time.....	1 year.....	100.00
Patent articles, vendor of, except inventor of same.....	1 year.....	50.00
Patent-medicine manufacturer using cologne spirits in manufacture of same, rate based on gross annual sales.....	1 year.....	10.00-1,000.00
Pawnbroker.....	1 year.....	200.00
Peddler:		
Buying or selling, gifts, prizes, etc., or formation of purchasing clubs.....	1 year.....	50.00
Coal oil or gasoline.....	1 year.....	100.00
Cloth.....	1 year.....	20.00
Dry goods, notions, wearing apparel, etc.....	1 year.....	20.00
Fruit, tropical, or vegetables except those raised by vender.....	1 year.....	20.00
Images, plaster of Paris, etc.....	1 year.....	120.00
Meat.....	1 year.....	25.00
Patent medicine, sale of, on foot.....	1 year.....	40.00
With horse.....	1 year.....	80.00
With vehicle.....	1 year.....	200.00
With music or other device used to attract crowd.....	1 year.....	400.00
Patent school apparatus, maps, etc., on foot.....	1 year.....	150.00
1 horse and vehicle.....	1 year.....	300.00
Each additional horse.....	1 year.....	100.00
Toy balloons or musical instruments.....	1 year.....	120.00
Wienerwurst, hot tamales, ice cream, etc.....	1 year.....	25.00
Wood or coal.....	1 year.....	20.00

³ Does not apply to person paying merchant's privilege tax if such stock does not exceed 5 per cent of the entire stock.

⁴ In addition merchant's tax must be paid.

KIND OF BUSINESS LICENSED.	Period.	License rate
MEMPHIS—Continued.		
Photographer or artist.....	1 year.....	\$25.00
Agent soliciting pictures to be enlarged outside state.....	1 year.....	10.00
Picnic or barbecue.....	1 day.....	2.00
Planing mill.....	1 year.....	25.00
Playing cards, retail.....	1 year.....	5.00
Wholesale.....	1 year.....	20.00
Plumber or gas fitter.....	1 year.....	10.00
Railroad ticket broker.....	1 year.....	50.00
Railway incline, rate based on fare charged.....	1 year.....	100.00-250.00
Ranges or clocks, sale of, except by merchant.....	1 year.....	25.00
Real-estate dealer or agent or land company doing such business.....	1 year.....	25.00
Restaurant or cafe.....	1 year.....	40.00
Ring throwing or like device.....	1 year.....	10.00
Roller coaster.....	1 year.....	25.00
Roof garden.....	1 year.....	25.00
Sand, lime, sewer pipe, or cement dealer, not taxed as merchant.....	1 year.....	20.00
Security dealer or loan agent.....	1 year.....	50.00
Lending money at more than 50 per cent per annum.....	1 year.....	250.00
Sewing machine company or dealer.....	1 year.....	25.00
Shoe-shining parlor or bootblack stand inside barber shop or hotel, per seat.....	1 year.....	2.00
Bootblack stand on sidewalk.....	1 year.....	5.00
Shooting gallery.....	1 year.....	25.00
Skating rink.....	1 year.....	30.00
Slot machine, music box, or phonograph, penny or nickel, respectively.....	1 year.....	2.00-10.00
Soda-water fountain, rate based on amount of investment.....	1 year.....	5.00-25.00
Spectacles or optical goods, itinerant selling.....	1 year.....	50.00
Stable, livery, sale, or feed, each stall, 20 stalls or less.....	1 year.....	30.00
Each additional stall up to 40.....	1 year.....	1.00
Each stall above 40.....	1 year.....	.30
Stockyard, stock pen, or feed or sale stable having stock pen, each pen of 400 square feet.....	1 year.....	21.00
Street-car company or dummy railroad in city or adjacent thereto, each track, per mile.....	1 year.....	10.00
On each car, additional.....	1 year.....	20.00
Swimming pool.....	1 year.....	10.00
Tarpanin and skids, for hire.....	1 year.....	75.00
Tenpin alley.....	1 year.....	25.00
Terminal company, railroad.....	1 year.....	750.00
Theater.....	1 year.....	200.00
In public park not charging more than 25 cents.....	1 year.....	100.00
Variety.....	1 year.....	200.00
Theater ticket dealer.....	1 year.....	25.00
Trading stamps, dealer, company, or agency for.....	1 year.....	500.00
Merchant issuing same.....	1 year.....	500.00
Transfer business, freight or passenger, per horse.....	1 year.....	1.00
Undertaker.....	1 year.....	50.00
Upholsterer.....	1 year.....	10.00
Victrolas, talking machines, graphophones, and pianos, any or all, selling or renting.....	1 year.....	50.00
Wagon manufacturer, using steam or electric power.....	1 year.....	25.00
Hand power.....	1 year.....	10.00
Wagon yard.....	1 year.....	50.00
Warehouse or elevator.....	1 year.....	50.00
Warehouse or wareroom for the storage of furniture and household effects.....	1 year.....	25.00
Wild West show.....	1 day.....	150.00
Wood yard.....	1 year.....	20.00
Yeast, dealer or agent.....	1 year.....	10.00

NASHVILLE.

Abstract company.....	1 year.....	\$75.00
Adding machines, selling from samples.....	1 year.....	100.00
Advertising:		
In railroad car or dummy cars, etc.....	1 year.....	50.00
In railroad depots.....	1 year.....	10.00
In street cars.....	1 year.....	100.00
On streets, by banners, floats, etc.....	1 year.....	25.00
On billboards.....	1 year.....	75.00
Architect.....	1 year.....	15.00
Athletic club, exhibiting boxing contests, etc.....	1 year.....	500.00
Auctioneer.....	1 year.....	20.00
Transient.....	1 week.....	25.00
Automobiles:		
Agent or salesman, except person paying garage tax.....	1 year.....	10.00
Ambulance, for hire.....	1 year.....	10.00
Baggage, freight, or express, 25 horsepower or less.....	1 year.....	15.00
More than 25 horsepower.....	1 year.....	20.00
Garage or dealer.....	1 year.....	100.00
Rent or hire.....	1 year.....	10.00
Sight-seeing, capacity 10 to 12 people.....	1 year.....	15.00
More than 12 people.....	1 year.....	20.00
Bathhouse, Russian or Turkish.....	1 year.....	15.00
Bicycles or supplies, both or each, dealer in or agent, or keeping for hire.....	1 year.....	10.00
Billiards, pool, or bagatelle, etc., each table.....	1 year.....	25.00
Billposter.....	1 year.....	75.00

1 In lieu of all other taxes except merchant's privilege and ad valorem tax. Does not apply to agent or merchant selling machines made by manufacturer who has paid state tax required by acts of 1915; nor to those carrying machines as part of regular stock.

2 Does not apply to livery stable paying privilege tax.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NASHVILLE—Continued.		
Bottler, other than of natural mineral waters.....	1 year.....	\$150.00
Distilled or mineral waters, sale of.....	1 year.....	25.00
Broker, other than real-estate or merchandise.....	1 year.....	75.00
Butcher or retailer of fresh meats.....	1 year.....	15.00
Cash registers, sold from samples.....	1 year.....	200.00
Check room, rate based on charge per day.....	1 year.....	20.00-40.00
Cigar stand.....	1 year.....	25.00
Retail dealer selling cigarettes.....	1 year.....	10.00
Wholesale dealer selling cigarettes.....	1 year.....	25.00
Circus or menagerie, or both.....	1 day.....	200.00
Civil or mining engineer.....	1 year.....	15.00
Cleaning, dyeing, or pressing, steam or electric power.....	1 year.....	25.00
Coal and coke, or either, agent or dealer in quantities over 5 bushels, rate based on number of wagons used.....	1 year.....	25.00-40.00
Cobbler, using machinery run by other than hand power.....	1 year.....	7.50
Cold storage company.....	1 year.....	150.00
Local produce only.....	1 year.....	75.00
Collecting agency.....	1 year.....	35.00
Commercial, mercantile, or mutual protective agency.....	1 year.....	150.00
Local only.....	1 year.....	15.00
Construction company, foreign, with chief office outside state.....	1 year.....	150.00
Domestic or foreign, with chief office in state.....	1 year.....	25.00
Cotton:		
Buyer or factor.....	1 year.....	25.00
Compress, rate based on number of bales pressed.....	1 year.....	25.00-150.00
Cottonseed-oil mill, rate based on number of tons pressed annually.....	1 year.....	15.00-350.00
Dance hall.....	1 year.....	50.00
Detective agency.....	1 year.....	25.00
Directory, compiling or selling.....	1 year.....	50.00
Dog and pony show or trained animal show.....	1 day.....	20.00
Electric light and power company, or either.....	1 year.....	1,000.00
Employment agency or intelligence office.....	1 year.....	25.00
Exhibition or show:		
Magic lantern.....	1 year.....	5.00
Show, concert, etc., not otherwise taxed.....	1 year.....	10.00
Sleight of hand or jugglery.....	1 day.....	20.00
Traveling theatrical company, showing in hall not paying theater tax.....	1 month.....	100.00
1 week.....	1 week.....	25.00
1 day.....	1 day.....	5.00
Vitascope, moving pictures, etc., rate based on a mission charge.....	1 year.....	50.00-80.00
Other, for profit.....	1 month.....	100.00
1 week.....	1 week.....	50.00
1 day.....	1 day.....	15.00
1 year.....	1 year.....	500.00
Feather renovator or agent for.....	1 year.....	100.00
Fees of officer or witness of court, buying or attempting to buy.....	1 year.....	50.00
Ferry, landing in city.....	1 year.....	5.00
Fireworks.....	1 year.....	25.00
Florist.....	1 year.....	5.00
Flying jenny.....	1 month.....	100.00
Fortune teller or clairvoyant.....	1 year.....	5.00
Fruit stand.....	1 year.....	50.00
Futures.....	1 year.....	1,000.00
Gas company.....	1 year.....	10.00
Hat cleaning establishment.....	1 year.....	50.00
Hotel, or tavern, rate based on rate per day, each room for guests.....	1 year.....	50.00-75.00
Huckster (former selling own produce exempt).....	1 year.....	5.00
Ice, dealer or factory delivering.....	1 year.....	100.00
Retail, except factory, each wagon.....	1 year.....	5.00
Retaining or selling from railroad car.....	1 year.....	50.00
Itinerant selling medicine, or physician, on streets or elsewhere.....	1 year.....	150.00
Junk dealer.....	1 year.....	25.00
Kodak and photographer's supplies, if principal business.....	1 year.....	30.00
Laundry.....	1 year.....	50.00
Each substation or agency, additional.....	1 year.....	25.00
Agent for laundry outside state.....	1 year.....	25.00
Lighting company, other than electric or gas.....	1 year.....	100.00
Lighting rod dealer or agent.....	1 year.....	110.00
Lunch stand or eating house, serving from 11 a. m. to 3 p. m., rate based on number of stools.....	1 year.....	10.00-20.00
Marble yard or dealer.....	1 year.....	25.00
Meats, fresh, wholesale.....	1 year.....	150.00
Merchant's privilege tax.....	1 year.....	(-)
Stock less than \$800.....	1 year.....	7.50
Messenger service.....	1 year.....	15.00
Motion-picture films, manufacture, sale, or lease of.....	1 year.....	100.00
Moving-picture show, rate based on seating capacity:		
Admission 5 cents or less.....	1 year.....	60.00-150.00
Admission 10 cents or more.....	1 year.....	80.00-200.00
Showing at night only, one-half of above rates.....		
Oil, coal, illuminating, or lubricating, or petroleum products, sale of from depot, storage tank, warehouse, railroad car, or railroad depot.....	1 year.....	5.00-10.00
Oriental wares and novelties, transient dealer.....	1 year.....	100.00
Park, public, if admission fee is charged more than 6 times during year, or more than 10 cents at any one time.....	1 year.....	100.00

3 Does not apply to person paying ad valorem or merchant's privilege tax, if stock of cigars and tobacco does not exceed in value 10 per cent of the general merchandise stock.

4 Does not apply to person paying merchant's privilege tax.

5 7 1/2 cents on each \$100 of taxable property; minimum without regard to time, \$5.

6 Does not apply to person paying merchant's privilege tax, if such stock does not exceed 5 per cent of the entire stock.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NASHVILLE—Continued.		
Parcel or express car, automobile or motor truck, running on public highways, railroads, interurban or dummy lines, each car.	1 year.....	\$10.00
Patent medicine manufacturer using cologne spirits in manufacture of same, rate based on gross annual sales.	1 year.....	10.00-1,000.00
Pawnbroker.	1 year.....	1250.00
Peddler:		
Buying or selling gifts, prizes, etc., or forming purchasing clubs, on foot.	1 year.....	7.50
With vehicle, per horse.	1 year.....	10.00
Coal oil or gasoline.	1 year.....	10.00
Patent medicine, etc., on foot.	1 year.....	20.00
With vehicle, per horse.	1 year.....	150.00
Patent school apparatus, maps, etc., on foot.	1 year.....	300.00
1 horse and 1 vehicle.	1 year.....	100.00
Each additional horse.	1 year.....	25.00
Photographer or artist.	1 year.....	5.00
Open air or tent gallery.	1 year.....	50.00
Photograph gallery in railroad car going from county to county.	1 year.....	25.00
Soliciting pictures to be enlarged outside state.	1 day.....	5.00
Picnic or barbecue, for profit.	1 year.....	7.50
Playing cards, retail.	1 year.....	25.00
Wholesale.	1 year.....	20.00
Plumber or gas fitter.	1 year.....	30.00
Ranges, clocks, clothing, or implements, sale of, except by merchant.	1 year.....	25.00
Real estate dealer or agent or land company doing such business.	1 year.....	40.00
Restaurant or café.	1 year.....	10.00
Rings (throwing or like device).	1 year.....	25.00
Roller coaster.	1 year.....	20.00
Sand, lime, sewer pipe, or cement dealer, not taxed as merchant.	1 year.....	50.00
Security dealer or loan agent.	1 year.....	200.00
Lending money at more than 50 per cent per annum.	1 year.....	2.00
Shoe shining parlor, each foot rest.	1 year.....	

¹ In addition merchant's tax must be paid.
² In addition merchant's tax must be paid, except by gas and water companies doing plumbing.
³ Does not apply to banks having minimum charge for small loans.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NASHVILLE—Continued.		
Shooting gallery.	1 year.....	\$25.00
Skating rink.	1 year.....	50.00
Slot machine, music box, or phonograph, penny or nickel, respectively.	1 year.....	* 2.50-10.00
Soda water fountain, rate based on amount of investment.	1 year.....	10.00-25.00
Soft drinks, dealer, except as above.	1 year.....	5.00
Stable, livery, sale, or feed, each stall.	1 year.....	.50
Stockyard, stock pen, or feed or sale stable having stock pen, each pen of 400 square feet.	1 year.....	* 2.00
Street car or interurban railroad company, each track per mile.	1 year.....	10.00
Swimming pool.	1 year.....	5.00
Tenpin alley, each.	1 year.....	25.00
Theater, rate based on admission charge.	1 year.....	50.00-200.00
In public park not charging more than 25 cents.	1 year.....	100.00
Variety.	1 year.....	200.00
Theater ticket dealer.	1 year.....	25.00
Transfer business, freight or passenger, if more than 1 horse is used, per horse.	1 year.....	1.00
Type writers, sold from samples.	1 year.....	25.00
Undertaker.	1 year.....	100.00
Vietrolas, talking machines, graphophones, or pianos, either or all, selling or renting.	1 year.....	150.00
Warerooms or warehouse for the storage of furniture and household effects.	1 year.....	25.00
Wild West show.	1 day.....	200.00

* Does not apply to person paying merchant's privilege tax.
 * Does not apply to livery stable paying privilege tax.

3.—GENERAL LICENSE TAX.

In Memphis the general license tax on automobiles is \$5 and on motorcycles \$2 each per year.

4.—LICENSE TAXES ON DOGS.

Dogs, both male and female, are taxed \$1.25 each in Memphis.

TEXAS.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Special assessments are levied in Dallas for the entire cost of opening and grading streets, and in Waco for two-thirds of the costs of the latter. For paving streets the benefited property is assessed for the entire cost in Dallas, El Paso, and Fort Worth, and for two-thirds of the cost in San Antonio, Galveston, and Waco; and for paving alleys it is assessed for the entire cost, in Fort Worth, Galveston, and Waco. In Austin, special assessments are levied for four-fifths of the cost of paving streets and alleys. For setting curbs and laying sidewalks the benefited property is assessed for the entire cost in Dallas, Fort Worth, Galveston, Austin, and Waco. Special assessments are levied against benefited property for the entire cost of storm sewers in Dallas and of lateral sanitary sewers in Fort Worth.

b.—For public services.

Fort Worth levies special assessments against the property owners for the costs of sprinkling streets and cleaning sidewalks.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Dallas collects a tax of 4 per cent on gross earnings of detective agencies.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
AUSTIN.		
Auctioneer.	1 year.....	\$5.00
Auto driver.	1 year.....	2.00
Billiards and pool, each table.	1 year.....	10.00
Carnival, street.	1 day.....	5.00
Cigarettes.	1 year.....	5.00
Circus, rate based on seating capacity and admission charge.	1 day.....	105.00
Motion-picture exhibition.	1 year.....	12.50
Medicine vender.	1 year.....	12.50
Pawnbroker.	1 year.....	75.00
Peddler, foot.	1 year.....	2.50
Shooting gallery.	1 year.....	7.50
Skating rink.	1 year.....	12.50
Theater.	1 year.....	12.50

DALLAS.

KIND OF BUSINESS LICENSED.	Period.	License rate.
Auctioneer.	1 year.....	\$5.00
Automobiles:		
Jitney.	1 year.....	65.00
Jitney driver.	1 year.....	10.00
Rent car.	1 year.....	10.00
Baseball.	1 year.....	12.50
Automatic.	1 year.....	12.50
Billiards, each table.	1 year.....	10.00
Bowling alley.	1 year.....	50.00
Circus.	1 day.....	112.50
Cigarettes.	1 year.....	5.00
Commission merchant:		
Handling produce.	1 year.....	17.50
Office only.	1 year.....	5.00
Selling from samples.	1 year.....	25.00
Dance hall, rate based on floor space.	1 year.....	* 15.00-50.00
Dairy, rate based on number of cows.	1 year.....	.05-.50
Electric light plant.	1 year.....	17.50
Electrician.	1 year.....	50.00
Electrical maintenance.	1 year.....	10.00

* Permit must also be obtained, 50 cents for single dance, \$3 for season of six months, \$5 for annual permit.

KIND OF BUSINESS LICENSED.	Period.	License rate.
DALLAS—Continued.		
Express wagon.....	1 year.....	\$0.50
Hobbyhorse.....	1 year.....	7.50
House mover.....	1 year.....	25.00
Junk, wagon.....	1 year.....	5.00
Yard.....	1 year.....	50.00
Merchant, itinerant, first month.....	1 month.....	50.00
	Each additional month.....	5.00
Moving picture, show.....	1 year.....	65.00
Theater with vaudeville in connection.....	1 year.....	75.00
Operator.....	1 year.....	5.00
Patent medicine, vender other than drug store.....	1 year.....	50.00
Musical exhibition.....	1 year.....	25.00
Parade.....	1 parade.....	5.00-10.00
Pawnbroker.....	1 year.....	75.00
Peddler, on foot.....	1 year.....	2.50
1 or 2 horse wagon, respectively.....	1 year.....	3.75-5.00
Plumber.....	1 year.....	36.00
Shooting gallery.....	1 year.....	15.00
Skating rink.....	1 year.....	12.50
Street railway, per mile.....	1 year.....	1.00
Theater.....	1 year.....	150.00
Vaudeville.....	1 year.....	10.00

EL PASO.

Auctioneer.....	1 year.....	\$5.00
Auto truck.....	1 year.....	12.00
Arms and ammunition, sale of.....	1 year.....	1.00
Cigarettes.....	1 year.....	5.00
Circus.....	1 day.....	100.00
Electricity and gas, manufacturer.....	1 year.....	17.50
Electrician.....	1 year.....	25.00
Employment agency.....	1 year.....	50.00
Exhibition, acrobatic feat, freak animals.....	1 day.....	5.00
Express wagon.....	1 year.....	12.00
Hack.....	1 year.....	18.00
Messengers service.....	1 year.....	50.00
Money changer.....	1 year.....	1.00
Motor bus.....	1 year.....	50.00
Omnibus.....	1 year.....	25.00
Pawnbroker.....	1 year.....	75.00
Peddler:		
On foot.....	1 year.....	2.50
1 horse.....	1 year.....	3.75
2 horses.....	1 year.....	5.00
Plumber.....	1 year.....	25.00
Pool, billiard or other table, each table.....	1 year.....	10.00
Public service auto.....	1 year.....	18.00
Shooting gallery.....	1 year.....	15.00
Theater.....	1 year.....	12.50

FORT WORTH.

Auctioneer.....	1 year.....	\$5.00
Automobile for hire.....	1 year.....	3.00
Cigarettes.....	1 year.....	5.00
Circus.....	1 day.....	(1) 5.00
Electrician.....	1 year.....	5.00
Express wagon.....	1 year.....	1.00
Junk dealer, retail.....	1 year.....	12.50
Wholesale.....	1 year.....	25.00
Merchant, itinerant.....	1 year.....	50.00
Motion picture.....	1 year.....	10.00
Pawnbroker.....	1 year.....	75.00
Peddler, on foot.....	1 year.....	2.50
Pool, each table.....	1 year.....	10.00
Shooting gallery.....	1 year.....	15.00
Vaudeville theater.....	1 year.....	25.00
Wagon for hire.....	1 year.....	.50

GALVESTON.

Cigarettes.....	1 year.....	\$5.00
Commission merchant.....	1 year.....	5.00
Cotton factor.....	1 year.....	17.50
Electric light and power.....	1 year.....	17.50
Gas manufacture.....	1 year.....	17.50
Ice manufacture.....	1 year.....	25.00
Pawnbroker.....	1 year.....	75.00
Peddler, on foot.....	1 year.....	2.50
With 1 or 2 horses, respectively.....	1 year.....	3.75-5.00
Pool, each table.....	1 year.....	10.00
Shooting gallery.....	1 year.....	15.00
Steamship agent.....	1 year.....	5.00
Theater.....	1 year.....	12.50

¹ Rate fixed by city commissioners; maximum, \$112.50.

KIND OF BUSINESS LICENSED.	Period.	License rate.
HOUSTON.		
Auctioneer.....	1 year.....	\$5.00
Auto for hire.....	1 year.....	1.00
Baseball park.....	1 year.....	12.50
Broker.....	1 year.....	17.50
Cigarettes.....	1 year.....	5.00
Circus, rate based on admission charge.....	1 day.....	75.00-112.50
Commission man.....	1 year.....	17.50
Concert.....	Each.....	1.00
Cotton factor.....	1 year.....	17.50
Electric light company.....	1 year.....	17.50
Exhibition.....	1 exhibition.....	5.00
Express wagon.....	1 year.....	1.00
Gas company.....	1 year.....	17.50
Hobbyhorse.....	1 year.....	7.50
Interurban railway.....	1 year.....	17.50
Itinerary, each.....	1 year.....	36.00
Knife rack.....	1 year.....	12.50
Motion picture show.....	1 year.....	12.50
Medicine show.....	1 year.....	25.00
Patent medicine vender.....	1 year.....	50.00
Pawnbroker.....	1 year.....	75.00
Peddler:		
On foot.....	1 year.....	2.50
1-horse wagon.....	1 year.....	3.75
2-horse wagon.....	1 year.....	5.00
Pool, each table.....	1 year.....	10.00
Selling bankrupt stock.....	1 month.....	50.00
Subsequent 5 months.....	1 month.....	10.00
After 6 months.....	1 month.....	5.00
Ship broker.....	1 year.....	5.00
Shooting gallery.....	1 year.....	15.00
Skating rink.....	1 year.....	12.50
Street-railway company.....	1 year.....	17.50
Street-railway company, each mile.....	1 year.....	1.00
Tenpin alley, each establishment.....	1 year.....	50.00
Theater.....	1 year.....	12.50

SAN ANTONIO.

Auctioneer.....	1 year.....	\$5.00
Baseball park.....	1 year.....	12.50
Billiards or pool, each table.....	1 year.....	10.00
Billposter.....	1 year.....	100.00
Bowling alley, per establishment.....	1 year.....	50.00
Cement contractor.....	1 year.....	10.00
Cesspool cleaning.....	1 year.....	50.00
Cigarettes.....	1 year.....	5.00
Circus:		
Main show.....	1 day.....	100.00
Side show.....	1 day.....	5.00
Commission merchant.....	1 year.....	5.00
Concert.....	Each.....	1.00
Dray.....	1 year.....	1.50
Electric light company.....	1 year.....	17.50
Gas company.....	1 year.....	17.50
Hack.....	1 year.....	1.50
Hobbyhorse.....	1 year.....	7.50
Itinerary.....	1 year.....	25.00
Milk dealer.....	1 year.....	1.00
Moving picture show.....	1 year.....	12.50
Pawn broker.....	1 year.....	75.00
Peddler:		
Foot.....	1 year.....	2.50
1-horse vehicle.....	1 year.....	3.75
2-horse vehicle.....	1 year.....	5.00
Service car.....	1 year.....	25.00
Shooting gallery.....	1 year.....	15.00
Skating rink.....	1 year.....	12.50
Theater.....	1 year.....	12.50
Waterworks.....	1 year.....	17.50

WACO.

Auto service, each car.....	1 year.....	\$2.50
Ball park.....	1 year.....	12.50
Cigarettes.....	1 year.....	5.00
Hack and express.....	1 year.....	1.00
Medicine vender.....	1 year.....	2.50
Pawnbroker.....	1 year.....	75.00
Peddler:		
Foot.....	1 year.....	2.50
1-horse vehicle.....	1 year.....	3.75
Pool, each table.....	1 year.....	10.00
Street carnival.....	1 week.....	50.00
Theater.....	1 year.....	12.50

3.—GENERAL LICENSE TAXES.

The following statement shows for each city the kinds of general licenses collected and the rates of tax imposed for the periods specified.

CITY.	KIND OF LICENSE.	Period.	License rate.
FORT WORTH.	Automobile:		
	Registration.....	1 year.....	\$1.00
	Driver.....	1 year.....	1.00
	Any member of licensed driver's family.....	1 year.....	.50
GALVESTON....	Automobile, rate based on capacity and service.....	1 year.....	3.00-7.50
	Automobile truck, rate based on capacity.....	1 year.....	6.00-9.00
	Buggy.....	1 year.....	2.50
	Dray, 1 horse.....	1 year.....	5.00
	Each additional horse.....	1 year.....	1.00
	Floats.....	1 year.....	9.00
	Wagons, rate based on kind and number of horses.....	1 year.....	3.00-8.00

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

All costs of opening and grading streets, setting curbs, and constructing sidewalks and lateral sewers in Ogden and Salt Lake City are assessed against benefited property. Special assessments are also levied in both cities for one-half of the cost of street grading, and in Ogden for the whole cost of paving alleys and constructing trunk sewers.

In Salt Lake City the benefited property owner is assessed about 84 per cent of the cost of the installation of "white way" or ornamental lights.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are collected without the issue of a license in Utah cities of over 30,000 population.

b.—Collected with issue of license.

The following statement shows for each city the kinds of business licensed and the rates of tax imposed for the periods specified

KIND OF BUSINESS LICENSED.	Period.	License rate.
OGDEN.		
Automobile, passenger.....	1 year.....	\$75.00
Ball playing, automatic.....	1 year.....	50.00
Billiards or pool, each table.....	1 year.....	25.00
Billposter.....	1 year.....	150.00
Boxing or wrestling match.....	1 match.....	12.50
Cement contractor.....	1 year.....	50.00
Circus or menagerie, rate based on number of cars.....	1 day.....	50.00-185.00
Electrician, contracting.....	1 year.....	25.00
Employment agent.....	1 year.....	100.00
Exhibiting freaks.....	1 day.....	5.00
Fortune teller.....	1 year.....	200.00
Gasoline station.....	1 year.....	75.00
Hotel runner.....	1 year.....	10.00
Junk dealer.....	1 year.....	25.00
Milk dealer, rate based on number of gallons sold.....	1 year.....	1.00-20.50
Messenger.....	1 year.....	25.00
Moving-picture theater.....	1 year.....	50.00
News stand.....	1 year.....	60.00
Oil storage.....	1 year.....	200.00
Pawnbroker.....	1 year.....	150.00
Peddler, rate based on kind of goods.....	1 year.....	100.00-500.00
Plumber.....	1 year.....	25.00
Refreshment wagon.....	1 year.....	120.00
Rooming house, rate based on number of rooms.....	1 year.....	1.00-50.00
Second-hand dealer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	80.00
Street-car advertising.....	1 year.....	80.00
Street stand, notions.....	1 day.....	1.50
Theater, rate based on seating capacity.....	1 year.....	75.00-125.00

SALT LAKE CITY.

Assayer.....	1 year.....	\$12.00
Auctioneer.....	1 year.....	100.00
Automobiles:		
Garage.....	1 year.....	50.00
Stand.....	1 year.....	1.00

CITY.	KIND OF LICENSE.	Period.	License rate.
SAN ANTONIO..	Automobile:		
	Original license.....	1 year.....	\$2.00
	Renewal.....	1 year.....	1.00
	Chauffeur.....	1 year.....	2.00
	Motorcycle.....	1 year.....	1.00

4.—LICENSE TAXES ON DOGS.

License taxes on dogs are collected in the different cities at the following rates, each, per year: Austin, males \$1, females \$3; Dallas, males \$1, females \$2.50; El Paso and Waco, males \$1, females \$1.50; Fort Worth and San Antonio, males and females \$1; and Galveston and Houston, males and females \$2

UTAH.

KIND OF BUSINESS LICENSED.	Period.	License rate.
----------------------------	---------	---------------

SALT LAKE CITY—Continued.

Banker or broker, rate based on amount of capital.....	1 year.....	\$8.00-\$25.00
Billiards or pool, each table.....	1 year.....	12.00
Billposter.....	1 year.....	300.00
Boarding house, rate based on number of boarders.....	1 year.....	5.00-20.00
Bowing or ball, each alley.....	1 year.....	20.00
Circus and show, per car.....	1 day.....	25.00
Contracting electrician.....	1 year.....	25.00
Curio exhibit.....	1 day.....	2.00
Dance hall.....	1 year.....	400.00
Distributing advertising matter.....	1 year.....	20.00
Employment agency.....	1 year.....	100.00
Hotel runner.....	1 year.....	20.00
Junk dealer.....	1 year.....	100.00
Lecture, rate based on seating capacity.....	1 lecture.....	1.25-5.00
Loan and discount.....	1 year.....	50.00
Lending money.....	1 year.....	100.00
Meats, fresh:		
Retail.....	1 year.....	25.00
Wholesale.....	1 year.....	126.00
Merchandise broker.....	1 year.....	25.00
Merchant, rate based on value of merchandise.....	1 year.....	8.00-525.00
Messenger or special delivery.....	1 year.....	50.00
Motor truck, rate based on capacity in tons.....	1 year.....	10.25-20.25
Passenger automobile, rate based on passenger capacity.....	1 year.....	25.00-45.25
Pawnbroker.....	1 year.....	100.00
Peddling:		
Baker's products.....	1 year.....	15.25
Merchandise.....	1 year.....	75.00
Produce:		
By farmer.....	1 year.....	.50
By other person.....	1 year.....	25.25
Photographer.....	1 year.....	15.00
Plumber.....	1 year.....	25.00
Pop corn and peanuts.....	1 year.....	25.00
Real estate agent.....	1 year.....	25.00
Restaurant, per capita guest capacity.....	1 year.....	1.00
Rooming house, rate based on guest capacity.....	1 year.....	5.00-150.00
Scavenger, each wagon (soil).....	1 year.....	25.00
Second-hand dealer.....	1 year.....	20.00
Shooting gallery.....	1 year.....	50.00
Skill-endurance contest.....	1 exhibition.....	25.00
Speed contest.....	1 exhibition.....	100.00
Stable:		
Feed and board.....	1 year.....	30.00
Livery, rate based on number of rigs.....	1 year.....	15.00-200.00
Stockbroker.....	1 year.....	25.00
Tailor.....	1 year.....	10.00
Theater, rate based on seating capacity.....	1 year.....	50.00-200.00
Van or dray, rate based on number of hands.....	1 year.....	6.25-10.25
Vender:		
Butter, eggs, and poultry.....	1 year.....	15.25
Ice cream.....	1 year.....	40.25
Milk, each 5 gallons per day or fraction thereof—		
Retail.....	1 year.....	1.50
Wholesale.....	1 year.....	1.00
Wagon:		
Coal.....	1 year.....	6.25
Dyeing and cleaning, job and express, ice, laundry, or manufacturer's, rate based on number of hands.....	1 year.....	5.25-6.25

3.—GENERAL LICENSE TAXES.

No general license tax is imposed in either of the two Utah cities.

4.—LICENSE TAXES ON DOGS.

Ogden and Salt Lake City collect dog license taxes of \$2 for each male and \$3 for each female, per annum.

VIRGINIA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For specified public outlays or improvements in Virginia cities, special assessments on benefited real property are levied by the various municipalities, as follows: Richmond, for the construction of sidewalks and the grading and paving of alleys, about three-fourths of the cost; Lynchburg, for the construction of sidewalks, one-third of the cost, the property owner in most cases, however, paying two-thirds by agreement in advance with the city; Roanoke, for the construction of sewers and sidewalks, if the city directs the work, one-third of the cost, the property owner paying one-half, however, in case of an agreement in advance to that effect.

b.—For public services.

For the maintenance of sewers in Richmond special assessments on real property benefited are levied annually to the amount of 10 cents per foot of frontage on streets and alleys.

2. BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are levied by Virginia cities without the issue of a license.

b.—Collected with issue of license.

The following statement shows for the different cities each kind of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LYNCHBURG.		
Advertising matter, distributor.....	1 year.....	\$50.00
Agent.....	1 month.....	10.00
Building and loan association.....	1 year.....	25.00
Collecting.....	1 year.....	15.00
Labor.....	1 year.....	150.00
Land.....	1 year.....	60.00
Mercantile or credit.....	1 year.....	75.00
Rental.....	1 year.....	50.00
Soliciting subscribers for mutual or mercantile protective company.....	1 year.....	100.00
Architect, rate based on gross annual receipts.....	1 year.....	10.00-35.00
On each \$100 exceeding \$2,000, additional.....	1 year.....	1.50
Attorney at law or conveyancer, rate based on gross annual receipts.....	1 year.....	10.00-35.00
On each \$100 exceeding \$2,000, additional.....	1 year.....	1.50
Auctioneer:		
General.....	1 year.....	50.00
Real estate.....	1 year.....	75.00
Tobacco.....	1 year.....	100.00
Automobiles:		
Passenger.....	1 year.....	25.00
Truck, according to horsepower.....	1 year.....	10.00-20.00
Automobile repair shop, unless taxed as merchant or garage.....	1 year.....	15.00
Bagatelle, Jenny Lind, or dexter table.....	1 year.....	50.00
Baggage express or transfer agent.....	1 year.....	25.00
Barber, 1 chair.....	1 year.....	5.00
Each additional chair.....	1 year.....	2.00
Banker, private, including stock, bond, money, or bill broker, etc.....	1 year.....	200.00
Billiard and pool saloon, 4 tables or less.....	1 year.....	400.00
Each additional table.....	1 year.....	50.00
Billposter.....	1 year.....	50.00
Additional for each 10 square feet in excess of 2,500.....	1 year.....	.02
Boarding house, rental value \$400 or less.....	1 year.....	25.00
On each additional \$100.....	1 year.....	5.00
Bond investment, loan or savings company, foreign.....	1 year.....	75.00
Subagent or solicitor, each.....	1 year.....	5.00
Bowling, 1 alley.....	1 year.....	100.00
Each additional alley.....	1 year.....	10.00
Broker:		
Distributing, rate based on annual net income.....	1 year.....	50.00-100.00
Without regular place of business.....	1 year.....	50.00
Building and loan association, rate based on paid-in capital.....	1 year.....	150.00-250.00
Butcher.....	1 year.....	30.00
Chiropodist or corn doctor.....	1 year.....	10.00

¹ Does not apply to distributor of free samples of merchandise sold by merchants of city.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LYNCHBURG—Continued.		
Circus, show, or menagerie, except in building otherwise taxed.....	1 day.....	\$150.00
Side show, whether attached to circus or not, or dime show under tent.....	1 day.....	15.00
Civil engineer or surveyor, rate based on gross annual receipts.....	1 year.....	10.00-35.00
On each \$100 exceeding \$2,000, additional.....	1 year.....	1.50
Cold storage.....	1 year.....	50.00
Commission merchant:		
Commissions less than \$2,000.....	1 year.....	50.00
Exceeding \$2,000, on each \$2,000 or fractional part thereof, additional.....	1 year.....	10.00
Commercial broker.....	1 year.....	50.00
Contractor:		
General, rate based on gross amount of orders or contracts.....	1 year.....	10.00-150.00
Electrical.....	1 year.....	15.00
Dentist, rate based on gross annual receipts.....	1 year.....	10.00-35.00
On each \$100 exceeding \$2,000, additional.....	1 year.....	1.50
Doctor or optician, itinerant.....	1 year.....	30.00
1 month.....	1 month.....	4.00
Eating house or restaurant.....	1 year.....	20.00
Fire works, retail.....	1 year.....	1,000.00
Fish and oysters, dealer.....	1 year.....	15.00
If paying merchant license.....	1 year.....	5.00
Fortune teller, palmist, etc.....	1 year.....	1,000.00
Futures, dealer in.....	1 year.....	500.00
Garage for storage of automobiles.....	1 year.....	25.00
Gas company, license charge on each mile of mains in city.....	1 year.....	20.00
Minimum license.....	1 year.....	125.00
Gift enterprise.....	1 year.....	55.00
Hearse, undertaker's carriage, or dead wagon.....	1 year.....	15.00
Hotel.....	1 year.....	75.00
Huckster, one place of business in city.....	1 year.....	15.00
3 months.....	3 months.....	5.00
Purchasing produce in country and selling from house to house in city, each wagon.....	1 year.....	25.00
3 months.....	3 months.....	6.25
Ice dealer.....	1 year.....	50.00
Junk dealer.....	1 year.....	100.00
Canvasser.....	1 year.....	50.00
Knife rack, baby rack, dart gallery, candy wheel, Japanese ball game, etc.....	1 year.....	25.00
1 month.....	1 month.....	4.00
Laundry, steam.....	1 year.....	25.00
Hand.....	1 year.....	5.00
Loans on sums less than \$100, not exceeding certain specified rates.....	1 year.....	100.00
Usurious rates.....	1 year.....	5,000.00
Live stock dealer.....	1 year.....	15.00
Leaf tobacco dealer or prizer, on each \$100 of tobacco purchased each year.....	1 year.....	.35
Minimum.....	1 year.....	50.00
Livery stable.....	1 year.....	25.00
Each stall, additional.....	1 year.....	.50
Sale stable.....	1 year.....	30.00
Marble yard, or tombstone or monument dealer.....	1 year.....	30.00
Mechanical engineer, rate based on gross annual receipts.....	1 year.....	10.00-35.00
On each \$100 exceeding \$2,000, additional.....	1 year.....	1.50
Merchant or mercantile firm:		
On purchases aggregating less than \$1,000.....	1 year.....	15.00
\$1,000 and less than \$150,000, per thousand additional.....	1 year.....	3.00
\$150,000 and less than \$1,000,000, per thousand additional.....	1 year.....	4.00
Over \$1,500,000, per thousand additional.....	1 year.....	4.10
Merchant, street, selling fancy articles, balloons, toys, fruits, candies, etc.....	1 year.....	10.00
Sale made from stall or stand.....	1 year.....	25.00
1 month.....	1 month.....	4.00
1 day.....	1 day.....	150.00
Itinerant:		
Merry-go-round, Ferris wheel, revolving swing, etc.....	1 month.....	15.00
Moving pictures, rate based on seating capacity.....	1 year.....	150.00-200.00
Oil, illuminating or lubricating, and gasoline dealer.....	1 year.....	100.00
Each tank, additional.....	1 year.....	50.00
Patent medicines, sale on streets.....	1 day.....	50.00
Patent rights, sale of.....	1 year.....	25.00
1 month.....	1 month.....	10.00
Pawnbroker.....	1 year.....	200.00
Peddler.....	1 year.....	55.00
Special (selling by card or sample to consumer).....	1 year.....	20.00
Photographer or daguerrean artist.....	1 year.....	35.00
Physician, surgeon, osteopath, or healer, rate based on annual receipts.....	1 year.....	10.00-35.00
On each \$1,000 exceeding \$2,000, additional.....	1 year.....	1.50
Plumber, or gas or steam fitter.....	1 year.....	30.00
Pressing or dyeing establishment.....	1 year.....	10.00
Printing office or book bindery.....	1 year.....	15.00
Publishing, other than regular newspaper or periodical.....	1 year.....	50.00
Railroad-ticket broker.....	1 year.....	30.00
1 month.....	1 month.....	5.00
Scales, public, for weighing forage and live stock.....	1 year.....	50.00
Shoe-shine establishment, 1 chair.....	1 year.....	5.00
Each additional chair.....	1 year.....	1.00

² Plus five per cent of rental value in excess of \$100 of premises used.

³ Plus 5 per cent of rental value of premises used.

⁴ No license issued for less than 8 per cent of rental value of premises used.

SPECIFIED SOURCES OF REVENUE—VIRGINIA.

KIND OF BUSINESS LICENSED.	Period.	License rate.
LYNCHBURG—Continued.		
Shooting gallery.....	1 year.....	\$25.00
	1 month.....	6.00
Skating rink.....	1 year.....	100.00
Skee-ball alley or game, 1 alley.....	1 year.....	30.00
Each additional alley.....	1 year.....	10.00
Snacks or light eatables, sale of.....	1 year.....	3.00
	3 months.....	10.00
Soda fountain.....	1 year.....	50.00
Soft drinks, manufacturer or bottler.....	1 year.....	10.00
Stallion or jack.....	1 year.....	125.00
Storage, annual receipts \$100 or over, except cold storage.....	1 year.....	50.00-150.00
Telegraph company, rate based on annual receipts from intrastate business.....	1 year.....	600.00
Telephone exchange.....	1 year.....	200.00
Theater.....	1 year.....	10.00
Public or private building used for entertainment or exhibition.....	1 week.....	3.00
	1 day.....	10.00
	1 year.....	15.00
Tobacco, cigars, or snuff, retail.....	1 year.....	5.00-10.00
Undertaker, embalmer, or funeral director.....	1 year.....	6.00-12.00
Vehicles, rate based on number horses used.		
Hack, phaeton, omnibus, etc.....	1 year.....	
Wagon, dray, or cart.....	1 year.....	

NORFOLK.

Adding machines, dealer or agent.....	1 year.....	\$50.00
Advertising sign painter.....	1 year.....	75.00
Aerated waters, except soft drinks.....	1 year.....	30.00
Agency, claim or collection.....	1 year.....	50.00
Agent:		
Advertising.....	1 year.....	50.00
Book.....	1 year.....	12.00
Labor.....	1 month.....	2.50
Lightning rod.....	1 year.....	100.00
Nonresident, selling by sample, card, or representation.....	1 year.....	25.00
Architect, resident, rate based on number of years in practice, if more than one.....	1 year.....	100.00
Nonresident rate based on value of work done from his plans, if in excess of \$10,000.....	1 year.....	50.00-75.00
Attorney at law, rate based on number of years in practice, if more than one.....	1 year.....	10.00-25.00
Auctioneer, general, or common crier, selling on consignment or otherwise any merchandise except live stock.....	1 year.....	100.00
Selling horses, mules, or cattle.....	1 year.....	100.00
Automobiles:		
Delivery.....	1 year.....	20.00
For hire, other than jitney, jitney or jitney bus, or truck, each.....	1 year.....	30.00
Garage for storage, rate based on vehicle capacity—		
If vehicle is under care and custody of owner of garage.....	1 year.....	50.00-100.00
If space is let and said space is under care and custody of lessee.....	1 year.....	10.00-50.00
Repair shop, not otherwise licensed.....	1 year.....	50.00
Awning, sail, or tent maker, rate based on amount of capital.....	1 year.....	10.00-30.00
Baggage carriers.....	Not limited.....	0.50
Banker, private.....	1 year.....	300.00
Barber shop, three chairs.....	1 year.....	12.00
Each additional chair.....	1 year.....	2.00
Bicycle repair shop, not otherwise licensed.....	1 year.....	10.00
Billiards, pool, or bagatelle in places where drinks are sold, each table.....	1 year.....	25.00
In other places, each table.....	1 year.....	20.00
Billposter or distributor, or sign tacker.....	1 year.....	150.00
Boarding or lodging house, rate based on number of rooms.....	1 year.....	5.00-150.00
Directory or agent.....	1 year.....	100.00
Boiler, steam, maker or repair shop.....	1 year.....	50.00
Bookbinder, blank-book maker, or ruler.....	1 year.....	30.00
Bootblack, each chair.....	1 year.....	2.00
Bowling, 1 alley.....	1 year.....	25.00
Each additional alley.....	1 year.....	10.00
Box ball alley.....	1 year.....	50.00
Brick, sale of, by other than licensed merchant or nonresident, rate based on amount of actually paid-in stock up to \$400,000.....	1 year.....	50.00-250.00
On each \$1,000 exceeding \$400,000, additional.....	1 year.....	.50
Mutual plan, confined to city and county of Norfolk.....	1 year.....	50.00
Burglar alarm, fire alarm, sprinkler detector, or watchman detector service, each.....	1 year.....	100.00
Business, not otherwise licensed.....	1 year.....	100.00
Canvasser, not otherwise licensed.....	1 year.....	25.00
Cart house, for storage purposes.....	1 year.....	50.00
Cash register, dealer or agent.....	1 year.....	100.00
Cattle, sheep, or hogs, sale of, except at auction.....	1 year.....	25.00
Carnival or street fair.....	1 day.....	25.00
Parade, additional.....	Not limited.....	.50
Chauffeur, public.....	1 year.....	10.00
Chiropodist, resident.....	1 year.....	100.00
Itinerant.....		

1 No license issued for less than 5 per cent of rental value of premises used.
2 No license issued for less than 5 per cent of rental value of premises used.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NORFOLK—Continued.		
Circus or menagerie, including 1 parade, for each car used in transportation.....	1 day.....	\$2.00
Each additional parade.....	1 day.....	100.00
Each side show, additional.....	1 day.....	25.00
Cleaning or pressing, or both, 2 employees.....	1 year.....	10.00
Each additional employee.....	1 year.....	5.00
Cleaning, pressing, and dyeing, 2 employees.....	1 year.....	20.00
Each additional employee.....	1 year.....	5.00
Cold storage, rate based on capacity in cubic feet.....	1 year.....	100.00-300.00
Commission merchant, rate based on amount of gross commissions, if not exceeding \$4,000.....	1 year.....	50.00-125.00
On each \$1,000 or fraction thereof in excess of \$4,000, additional.....	1 year.....	25.00
Contractor or builder, etc.....	1 year.....	15.00
If contracts or orders for preceding year exceed \$500, rate based on amount of such contracts or orders, additional.....	1 year.....	5.00-280.00
Installing store fixtures, etc., if not licensed as above.....	1 year.....	25.00
Conveyancer, other than licensed attorney at law.....	1 year.....	10.00
Cook shop or stand.....	1 month.....	2.00
Cotton:		
Buyer, seller, or exporter, rate based on number of bales handled.....	1 year.....	200.00-300.00
Compress.....	1 year.....	300.00
Crossing company, having office or soliciting business in city.....	1 year.....	50.00
Dance hall.....	1 year.....	50.00
Detective or watchman.....	1 year.....	25.00
Detective agency of person furnishing watchman.....	1 year.....	50.00
Dog or pony show, including one parade.....	1 day.....	30.00
Each additional parade.....	1 day.....	20.00
Dredging or contracting for same, having office or soliciting work in city.....	1 year.....	100.00
Electric light company.....	1 year.....	(*)
Electrical wiring, apparatus, or supplies, in addition to merchants' license.....	1 year.....	10.00
Engineer, civil, electrical, mechanical, contracting or consulting, or surveyor, rate based on number of years in practice, if more than one.....	1 year.....	10.00-25.00
Nonresident rate based on value of work done from his plans, if in excess of \$10,000.....	1 year.....	50.00-75.00
Ferry, steam, plying between Norfolk and Portsmouth.....	1 year.....	2,000.00
Fertilizer dealer, company, agent, or representative of same, with separate office in city.....	1 year.....	250.00
Occupying same office with company paying above license.....	1 year.....	100.00
Fertilizer material, or chemicals, broker, not paying merchants' license.....	1 year.....	100.00
Foundry.....	1 year.....	25.00
Futures, in stocks, cotton, or produce.....	1 year.....	300.00
Gas company.....	1 year.....	(*) 10.00
Hairdresser.....	1 year.....	1.00
Hotel, on each bedroom.....	1 year.....	0.50
On each bathroom.....		
Horse or mule, sale of, if not at auction, in addition to any other license.....	1 year.....	100.00
Horseshoer, each anvil.....	1 year.....	10.00
Huckster out of market or with one stall in market, except one selling own products.....	1 year.....	5.00
Each additional stall.....	1 year.....	100.00-225.00
Ice, each plant, rate based on daily ton capacity.....	1 year.....	10.00
Ice cream or hokey-pockey sold on streets, each cart.....	1 year.....	25.00
Impounding lot or wagon yard.....	1 year.....	100.00
Itinerant physician, surgeon, or dentist.....	1 year.....	50.00
Knife or cane ring gallery.....	1 month.....	5.00
Junk dealer or agent.....	1 year.....	200.00
Canvasser.....	1 year.....	100.00
Laundry, steam, rate based on number of wagons.....	1 year.....	50.00-100.00
Hand.....	1 year.....	30.00
Agent or solicitor for nonresident laundry.....	1 year.....	100.00
Lighting or barging.....	1 year.....	50.00
Lithographing, engraving, embossing, enlarging photographs, printing or bookbinding, broker, agent or solicitor for.....	1 year.....	25.00
Loan company, purchasing salaries or lending money on salaries, rents, annuities, or personal property, with or without security.....	1 year.....	300.00
Lumber and timber, buying or selling at wholesale.....	1 year.....	100.00
Broker.....	1 year.....	50.00
Machine shop, rate based on number of lathes.....	1 year.....	25.00-50.00
Manicurist.....	1 year.....	10.00
Itinerant.....	1 year.....	100.00
Marble, granite, or stone yard or gravestone or monument or other stone work, manufacturing or erecting.....	1 year.....	50.00
Meats, fresh or canned, wholesale.....	1 year.....	300.00
Medicines and salves, street vender.....	1 week.....	2.00
Mercantile or other agency reporting standing of merchants or others.....	1 year.....	100.00
Merchandise vender, not otherwise licensed, each vehicle, in addition to regular vehicle license.....	1 month.....	10.00
Merchandise or provisions, distributing broker, based on annual gross profits if not exceeding \$4,000.....	1 year.....	50.00-125.00
On each \$1,000 in excess of \$4,000, additional.....	1 year.....	25.00

* Receipts preceding year exceeding \$1,000, 1 per cent additional.
* One-half of one per cent of gross receipts from city business for the calendar year next preceding.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NORFOLK—Continued.		
Merchant, not otherwise licensed:		
Retail, rate based on amount of purchases of preceding year, if not exceeding \$10,000.	1 year.....	\$15.00-65.00
On each \$100 from \$10,000 to \$50,000, additional.	1 year.....	.25
On each \$100 in excess of \$50,000, additional.	1 year.....	.10
Wholesale, if not exceeding \$150,000 purchases.	1 year.....	150.00
On each \$100 from \$150,000 to \$400,000, additional.	1 year.....	.10
On each \$100 in excess of \$400,000, additional.	1 year.....	.05
Merry-go-round, flying horses, or coaster.	1 week.....	10.00
Milk license, each place of sale.	1 year.....	2.00
Each can.	1 year.....	.50
Moving pictures, rate based on seating capacity of place of entertainment.	1 year.....	100.00-200.00
Using phonograph, or other noise-producing instruments to advertise, each place of entertainment.	1 year.....	300.00
Musician, street.	1 year.....	100.00
Oculist, optician, or optometrist, rate based on number of years in practice, if more than one.	1 year.....	10.00-25.00
Itinerant.	1 year.....	100.00
Oil, kerosene, illuminating, or petroleum by-products, sale of.	1 year.....	500.00
Oysters, packing, each plant.	1 year.....	50.00
Patent or manufactured articles, street vender.	1 week.....	20.00
Pawnbroker.	1 year.....	300.00
Peanut cleaning, including privilege of sale.	1 year.....	100.00
Peddler.	1 week.....	20.00
	1 day.....	3.50
Selling from tray or waiter except fruits, vegetables, fish, or victuals.	3 months.....	5.00
Penny arcade or automatic theater.	1 year.....	100.00
Photographer or daguerrean artist.	1 year.....	35.00
	1 month.....	5.00
Planing mill.	1 year.....	50.00
Pop, ginger ale, sarsaparilla, etc., manufacturer or bottler.	1 year.....	100.00
Sale of from wagons by nonresident, in addition to vehicle license.	1 year.....	100.00
Printing, job, steam or electric power.	1 year.....	50.00
Hand or foot power.	1 year.....	30.00
Produce, fresh meat, nuts, candies, etc., or newspapers, street vender, each vehicle.	3 months.....	10.00
Real estate or land or rental agent or real estate auctioneer.	1 year.....	125.00
Each solicitor employed, additional.	1 year.....	50.00
Refrigeration.	1 year.....	250.00
Restaurant, eating house, or dairy lunch room.	1 year.....	30.00
	1 month.....	5.00
Salvage or wrecking business with office, or making contracts or soliciting for in city.	1 year.....	100.00
Ship broker.	1 year.....	50.00
Shipping office.	1 year.....	200.00
Shooting gallery.	1 year.....	50.00
	1 month.....	5.00
Skating rink.	1 year.....	100.00
	1 month.....	15.00
Sleeping car company, on intrastate business.	1 year.....	250.00
Slot machine, each machine.	1 year.....	5.00
Agricultural products only, disposed of.	1 year.....	2.00
Soda water, etc., sold from goose-neck.	1 year.....	5.00
Sold from fountain, rate based on amount of capital invested.	1 year.....	10.00-50.00
Soft drinks, wholesale.	1 year.....	150.00
Stable, livery or boarding.	1 year.....	75.00
Steamship or steamboat company, on intrastate business.	1 year.....	250.00
Stevedore.	1 year.....	50.00
Additional.	1 year.....	(¹)
Stock, bond, cotton, or other merchandise broker selling bona fide.	1 year.....	250.00
Dealing in futures.	1 year.....	300.00
Storing merchandise, including guano, manure, etc., rate based on floor space of premises used.	1 year.....	50.00-125.00
Street car company, urban.	1 year.....	(²)
Interurban.	1 year.....	1,500.00
Telegraph company, doing intrastate business, rate based on number of offices in state.	1 year.....	150.00-350.00
On every 100 feet of conduits in city additional.	1 year.....	1.00
Company declining to deliver message in city without extra charge.	1 year.....	700.00
Telephone company:		
Doing business between points within city.	1 year.....	1,000.00
On each pole within city and on each 100 feet of conduits in city, additional.	1 year.....	1.00
Doing business between city and points outside but within state.	1 year.....	500.00
On each pole within city and on each 100 feet of conduits in city, additional.	1 year.....	1.00
Theater, etc., rate based on admission charge.	1 year.....	200.00-350.00
No admission charge.	1 year.....	500.00
Theatrical or like exhibition.	1 week.....	20.00
	1 performance.....	10.00
Theatrical ticket broker.	1 year.....	50.00
Ticket office, except in station of transportation company.	1 year.....	50.00
Agent, cut rate.	1 year.....	50.00
Title guaranty company.	1 year.....	100.00
Tobacco, snuff, or cigars.	1 year.....	5.00
Towel supply company.	1 year.....	50.00
Trading stamp business.	1 year.....	300.00

¹ One per cent of net income in excess of \$2,000.² Six per cent of gross receipts for the calendar year next preceding.

KIND OF BUSINESS LICENSED.	Period.	License rate.
NORFOLK—Continued.		
Towing or contracting for.	1 year.....	\$100.00
Undertaker and embalmer.	1 year.....	25.00
Carriage, hearse, or wagon, 1 or 2-horse, respectively.	1 year.....	10.00-20.00
Veterinary surgeon, rate based on number of years in practice if more than one.	1 year.....	10.00-25.00
Itinerant.	1 year.....	100.00
Water company.	1 year.....	(³)
Wrestling matches, each hall exhibiting, if admission is charged or wrestlers receive compensation.	1 year.....	50.00
PORTSMOUTH.		
Adding machines, dealer or agent, in addition to any other license.	1 year.....	\$25.00
Advertising business, by signs, circulars, etc.	1 year.....	50.00
	1 day.....	1.00
Agency, claim, and collection.	1 year.....	10.00
Agent:		
Labor.	1 year.....	10.00
Land.	1 year.....	50.00
Lightning rod.	1 year.....	10.00
Loans on real estate, if not otherwise taxed.	1 year.....	20.00
Printing or bookbinding to be sublet, in addition to any other license.	1 year.....	15.00
Rental.	1 year.....	10.00
Ticket, cut rate.	1 year.....	10.00
Attorney at law or conveyancer.	1 year.....	20.00
Auctioneer.	1 year.....	50.00
Automobiles:		
Agent for sale of, resident or nonresident.	1 year.....	75.00
For hire, resident or nonresident.	1 year.....	30.00
Garage for storage and repair.	1 year.....	75.00
Repair only.	1 year.....	25.00
Van or truck, resident or nonresident.	1 year.....	10.00
Baker or confectionery wagon or cart:		
1 wagon or cart.	1 year.....	30.00
Each additional wagon or cart.	1 year.....	10.00
Banker, private.	1 year.....	250.00
If taxed both as banker and stockholder.	1 year.....	400.00
Barber shop, for two or three chairs.	1 year.....	10.00
Each additional chair.	1 year.....	2.00
Billiards, pool or bagatelle, 1 table.	1 year.....	20.00
Each additional table.	1 year.....	15.00
Billposter, hand bill and card distributor, or sign tacker.	1 year.....	50.00
	1 day.....	1.00
Bootblack, on streets.	1 year.....	1.00
Bowling saloon, each alley.	1 year.....	10.00
Bread, cake, or pies, sale of from baskets.	1 year.....	10.00
Brick, manufacturer or dealer, not otherwise taxed.	1 year.....	10.00
Building and loan association lending money on real estate or on stock in an amount not exceeding sum actually paid in at time of loan.	1 year.....	50.00
Other than as above.	1 year.....	100.00
Business, not otherwise provided for.	1 year.....	25.00
Butcher.	1 year.....	(⁴)
Canvasser, not otherwise provided for.	1 year.....	20.00
Cart house.	1 year.....	50.00
Cash register, dealer or agent in addition to any other license.	1 year.....	25.00
Chiroprapist.	1 year.....	5.00
Circus, show, or menagerie, in city or within 1 mile of city, including one parade:		
Admission over 25 cents.	1 day.....	100.00
Each side show in connection with either of above.	1 day.....	10.00
Each street parade not included in above.	1 day.....	50.00
Admission less than 25 cents.	1 day.....	20.00
Each additional day.		10.00
Each street parade not included in above.		20.00
Claim or collection agency.	1 year.....	10.00
Clairvoyant, fortune teller, medium, or palmist.	1 year.....	300.00
Cleaning, dyeing or pressing.	1 year.....	10.00
Coal or wood:		
Dealer.	1 year.....	(⁴)
Selling from boxes.	1 year.....	5.00
Selling from wagons, each wagon in addition to regular tax on wagon.	1 year.....	10.00
Cold storage.	1 year.....	20.00
Commission merchant.	1 year.....	25.00
Contractor or subcontractor:		
Carpentry, brick or concrete work, concrete flooring or paving, employing more than one workman.	1 year.....	25.00
Plumbing, plastering, or paper hanging, etc.	1 year.....	15.00
Painting and paper hanging.	1 year.....	20.00
Repairing or erecting houses for the purpose of selling or renting same, if more than one workman is employed and if superintendent is not licensed contractor.	1 year.....	25.00
Cook shop or stand.	1 year.....	10.00
Corn, cotton, or other produce, buying or selling, in addition to all other licenses.	1 year.....	25.00
Crier, common.	1 year.....	30.00
Dancing, academy or school.	1 year.....	10.00
Dentist.	1 year.....	20.00
Detective agency.	1 year.....	25.00

³ One-half of 1 per cent of gross receipts of the calendar year next preceding.⁴ Same as merchant.

KIND OF BUSINESS LICENSED.	Period	License rate.
PORTSMOUTH—Continued.		
Eating house.....	1 year.....	\$10.00
Electrical apparatus, wiring houses with.....	1 year.....	10.00
Exhibition or entertainment, room fitted for, not theater.....	1 year.....	15.00
Fertilizer, company, manufacturing or selling same, or agent or representative selling on commission.....	1 year.....	50.00
Fertilizer material, chemicals, shell-lime or land plaster, manufacture or sale of, if not otherwise taxed.....	1 year.....	50.00
Fish brought in vehicles to city for sale or delivery, each vehicle, as market tax.....	1 day.....	.10
Future contracts, for delivering of stocks, cotton, grain, or other produce, buyer or sellers of, on commission.....	1 year.....	250.00
Fruits, nuts, or confectioneries sold from sidewalks.....	1 year.....	30.00
Goods sold on streets, not otherwise taxed.....	1 week.....	(3)
Green grocer.....	1 year.....	5.00
Horse for hire, not otherwise licensed, each.....	1 year.....	25.00
Horse, mule, cattle, or stock dealer or agent.....	1 year.....	3.00
Horseshoeing, each anvil in excess of one.....	1 year.....	50.00
Ice:		
Manufacturer.....	1 year.....	5.00
Sold from ice boxes, retail.....	1 year.....	10.00
Sold from wagons, each wagon, in addition to regular wagon tax.....	1 year.....	10.00
Itinerant, goods brought into city for sale as bankrupt, assignee, trustee, or fire stock.....	1 day.....	50.00
Insurance broker.....	1 year.....	25.00
Junk:		
Dealer or canvasser, or buyer for.....	1 year.....	100.00
Dealer or wagon, itinerant.....	1 year.....	300.00
Laundry.....	1 year.....	100.00
Nonresident laundry or agent delivering in city.....	1 year.....	100.00
Loans on salaries, rents or annuities, or negotiating or making loans on household furniture or other personal property.....	1 year.....	300.00
Locker, room or house, each locker.....	1 year.....	.25
Lightning-rod agent, putting up work in city.....	1 year.....	10.00
Lumber merchant.....	(2)	(2)
Manicurist.....	1 year.....	5.00
Marble, granite, or other stone yard, or manufacture or sale of monuments, granolithic pavements, curbing, etc., in addition to tax on capital invested.....	1 year.....	25.00
Medicine and salve vender, on streets.....	1 week.....	10.00
Mercantile reporter or agent to report standing of merchants.....	1 year.....	100.00
Merchant or mercantile firm.....	1 year.....	10.00
Merry-go-round or like amusement.....	1 week.....	10.00
Moving pictures, admission 5 cents or 10 cents, respectively.....	1 year.....	75.00-100.00
Over 10 cents.....	3 months.....	20.00-25.00
Musician, itinerant.....	1 week.....	250.00
Oil, kerosene, gasoline, or other:		
Retail, from wagon or cart, each vehicle.....	1 year.....	1.00
Wholesale, or wholesale and retail, from wagon or cart, each vehicle.....	1 year.....	20.00
Oysters and crabs, or fish, or all three, packing.....	1 year.....	75.00
Oysters only, packing.....	1 year.....	40.00
Oysters, clams, or crabs, retail, if not otherwise taxed.....	1 year.....	5.00
Patent rights, if under the laws of United States, sale of, unless the patentee be a citizen of United States.....	1 year.....	25.00
Pawnbroker.....	1 year.....	300.00
Peddler or vender of market produce, fresh meats or fish, fruits, nuts, confectioneries, tea or coffee, on streets or in public places, each tray, basket, or vehicle, in addition to wagon tax.....	1 year.....	30.00
Photographic artist.....	1 year.....	10.00
Photographs, canvassing for enlarging.....	1 year.....	20.00
Physician, surgeon, optician, oculist, osteopath, practitioner, Christian Science practitioner.....	1 year.....	20.00
Plumbing, steam or hot water fitting, in addition to merchant's tax.....	1 year.....	25.00
Pop, ginger ale, sarsaparilla, or other aerated waters, manufacture of, or sale of from wagons by nonresident, in addition to wagon tax.....	1 year.....	25.00
Pressing club.....	1 year.....	10.00
Printing, job, or bookbinding.....	1 year.....	25.00
Brokerage for, in addition to any tax on capital invested.....	1 year.....	20.00
Produce, brought from country and occupying market space, each cart.....	1 day.....	.10
Roller coaster.....	1 month.....	10.00
Sample, card, or representation, selling by, or taking orders, and delivering.....	1 day.....	1.00
Seaman's shipping office.....	1 year.....	25.00
Ship broker.....	1 year.....	25.00
Shoe-shining parlor or like place.....	1 year.....	5.00
Shoes and boots, second-hand, brought into the city to sell.....	1 year.....	25.00
Shooting gallery.....	1 year.....	50.00
3 months.....	1 week.....	15.00
1 month.....	1 day.....	2.50
Skating rink.....	1 year.....	10.00
Slot machine.....	1 year.....	1.00
Soda water, sold from fountain or goose-neck, in addition to any other tax.....	1 year.....	5.00
Stable, livery.....	1 year.....	100.00
Stavedore, if using steam or horsepower.....	1 year.....	25.00
Stock broker.....	1 year.....	150.00

¹ Plus 5 per cent per annum of rental value of place of business in excess of \$100.

² Same as merchant.

³ Plus 7 per cent of rental value of place of business in excess of \$100.

KIND OF BUSINESS LICENSED.	Period	License rate.
PORTSMOUTH—Continued.		
Storage warehouse or yard.....	1 year.....	\$75.00
Street car, each.....	1 year.....	10.00
Tailor, merchant.....	(2)	(2)
Telegraph company doing intrastate business, rate based on number of offices in state.....	1 year.....	75.00-100.00
Additional, telegraph poles, each pole.....	1 year.....	1.50
Telephone company having lines running through city.....	1 year.....	500.00
If there be any discrimination in rates between Portsmouth and Norfolk.....	1 year.....	750.00
Theater or place where theatrical performances are usually held.....	1 year.....	100.00
1 month.....	1 month.....	10.00
1 week.....	1 week.....	5.00
1 day.....	1 day.....	1.50
Ticket office, other than out-rate or at station of transportation company.....	1 year.....	10.00
Timber, logs or piles, broker or dealer.....	1 year.....	20.00
Tobacco, cigars, or cigarettes, sale of.....	1 year.....	5.00
Toll, bridge or foot ferry.....	1 year.....	50.00
Towel supply furnisher.....	1 year.....	40.00
Towing barges, boats, etc.....	1 year.....	10.00
Typewriters, dealer or agent, in addition to any other license tax.....	1 year.....	25.00
Undertaking or embalming.....	1 year.....	25.00
Vehicles, horse-drawn:		
Baker, or confectionery wagon or cart—		
1 vehicle.....	1 year.....	30.00
Each additional vehicle, with privilege of selling from.....	1 year.....	10.00
Carriage used as hack or for other business purposes, resident or nonresident.....	1 year.....	20.00
Carry-log.....	1 year.....	10.00
Cart, truck, or wagon.....	1 year.....	10.00
Hearse, resident or nonresident.....	1 year.....	20.00
Veterinary surgeon.....	1 year.....	20.00
Water, delivered in bottles or jugs, sale of.....	1 year.....	10.00
Supplying through pipes not operating under contract with city.....	1 year.....	(2)
Wharf building and piling, or contracting for same.....	1 year.....	25.00

RICHMOND.

Accountant, first year or receipts not exceeding \$2,000.....	1 year.....	\$20.00
Advertising, wall or sign painter.....	1 year.....	100.00
Agent:		
Artificial limb, automobile, advertising, advertising matter, adding machine, book, building material, cash register, labor or labor bureau, manufacturer's not otherwise taxed, piano, railroad and steamship ticket, typewriter, window cleaning, sales or soliciting, first year, or if receipts of preceding year were not in excess of \$2,000.....	1 year.....	20.00
Collecting.....	1 year.....	15.00
Building or loan company.....	1 year.....	25.00
Amusement park.....	1 year.....	100.00
Architect, or blue-print establishment, first year, or if receipts of preceding year were not in excess of \$1,000.....	1 year.....	10.00
Artist, not employee.....	1 year.....	25.00
Attorney at law, conveyancer, or title examiner.....	1 year.....	10.00
Auctioneer.....	1 year.....	75.00
Band, not local, each person.....	1 year.....	2.50
Barber shop, three chairs or less.....	1 year.....	10.00
Each additional chair.....	1 year.....	2.00
Bath parlors, Turkish, etc., except hospitals and hotels.....	1 year.....	25.00
Bicycle repair shop.....	1 year.....	10.00
Billposter, advertising, etc.....	1 year.....	100.00
Blacksmith or wheelwright.....	1 year.....	10.00
Boiler shop or machinist.....	(2)	(2)
Bowling alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Bottler, soft drinks or mineral waters.....	1 year.....	100.00
Broker:		
Bond, stock, grain, provision, dry goods, or merchandise, etc.....	1 year.....	100.00
Commercial, options or futures.....	1 year.....	200.00
Building and loan association:		
Mutual.....	1 year.....	50.00
Other than mutual, per \$1,000 capital.....	1 year.....	10.00
Butcher.....	(2)	(2)
Carpet cleaning, not connected with laundry or paying property tax.....	1 year.....	10.00
Candy, confectionery, or fruit stand, etc.....	(2)	(2)
Card-writing stand.....	1 year.....	10.00
Chemist.....	1 year.....	30.00
Chiropractist, itinerant.....	1 week.....	10.00
Circus or menagerie, inside city, including parade, rate based on number of cars.....	1 day.....	25.00-250.00
Within 1 mile of city.....	1 day.....	150.00
With parade in city.....	1 day.....	250.00

⁴ Plus 3 per cent of gross receipts of company.

⁵ One-half of 1 per cent of gross receipts.

⁶ Gross receipts preceding year exceeding \$2,000, 1 per cent of excess receipts additional.

⁷ Gross receipts preceding year exceeding \$1,000, one-half of 1 per cent of excess receipts additional.

⁸ Taxed as contractor.

⁹ Taxed as merchant.

SPECIFIED SOURCES OF REVENUE—VIRGINIA.

133

KIND OF BUSINESS LICENSED.	Period.	License rate.
RICHMOND—Continued.		
Clairvoyant, fortune teller, or palmist	1 year	\$200.00
Cleaning and pressing	1 year	15.00
Cleaning, pressing, and dyeing	1 year	20.00
Clipping of correspondent bureau	1 year	10.00
Commission merchant	1 year	30.00
Contractor, other than electrical, contracts of previous year, \$1,000 to \$5,000.	1 year	15.00
Contractor or carpenter, employing no help, first year, or if receipts were \$1,000 or less.	1 year	10.00
Cook shop	1 year	10.00
Dentist, first year, or if receipts of preceding year were not in excess of \$1,000.	1 year	10.00
Detective	1 year	25.00
Dress or garment maker, carrying stock, not otherwise taxed.	1 year	25.00
Eating house, restaurant, etc., including lodging	1 year	10.00
Electric lighting	1 year	1,500.00
Electrical contractor	1 year	25.00
Engineer, civil or mechanical, or surveyor	1 year	10.00
Elevator agent	(6)	(6)
Engraver, not otherwise taxed.	1 year	10.00
Feather and mattress, making or renovating	1 year	15.00
Flowers, permanent stand, street or market	1 year	25.00
Garage, capacity of 5 cars	1 year	50.00
Over 5 cars, per car space, additional	1 year	2.00
Gasfitting	(6)	(6)
Gaslighting	1 year	100.00
Grain elevator	(7)	(7)
Granite yard for cutting or setting stone, etc.	(6)	(6)
Granite yard or dealer, other than contractor or merchant, quarries outside city	1 year	25.00
Gun and pistol dealer	1 year	30.00
Hairdresser or manicurist	1 year	5.00
Harness, repair shop	1 year	10.00
Hotel, 30 rooms or over, per room	1 year	1.00
Ice-cream manufacturer, not paying tax on capital	1 year	25.00
Ice dealer	(8)	(8)
Impounding lot where stalls are rented or animals fed by day only, or wagon yard	1 year	10.00
Itinerant merchant	(9)	(9)
Junk dealer	1 year	150.00
Laboratory, analytical or chemical	1 year	30.00
Laundry:		
Hand	1 year	10.00
Steam	1 year	50.00
Livery stable, board and feed, 10 stalls or less	1 year	10.00
Each additional stall	1 year	1.00
Live-stock or horse salesman	(10)	(10)
Loan company or private banker	1 year	500.00
Locksmith	1 year	10.00
Lunch room or counter	1 year	10.00
Lumber measurer	1 year	10.00
Machinery repair shop, capital less than \$3,000.	1 year	10.00
Mercantile agency or credit bureau	1 year	50.00
Merchant, according to purchases in preceding year:		
Less than \$1,000.	1 year	5.00
\$1,000 to \$2,000.	1 year	10.00
\$2,000 to \$200,000—		
First \$2,000	1 year	10.00
Exceeding \$2,000, each \$100, additional.	1 year	.20
\$200,000 and over—		
First \$200,000	1 year	400.00
Exceeding \$200,000, each \$100, additional.	1 year	.10
Merchant, transient retail	1 year	75.00
Merry-go-round, etc., permanent	1 year	50.00
Transient	1 month	10.00
Messenger service	1 year	10.00
Medicine vender, on open lots	1 week	50.00
Money lender	1 year	500.00
Moving pictures, rate based on admission fee	1 year	75.00-200.00
Music on streets, each person	1 year	2.50
Natorium, bathing pool, or baths	1 year	25.00
Newspaper or periodical, rate based on circulation	1 year	25.00-100.00
Oil peddler, without permanent storage plant to city, in addition to wagon tax	1 year	100.00
Oyster dealer	(11)	(11)
Painting, house or sign	(6)	(6)
Palnistry	1 year	300.00
Pawnbroker	1 year	300.00
Peddler, on foot, selling wares not produced by himself	1 year	100.00
Photographer, each gallery	1 year	30.00
Picture-frame dealer	(11)	(11)
Physician, surgeon, osteopath, healer, or massage practitioner, first year, or if receipts were not in excess of \$1,000.	1 year	10.00
Plating establishment	1 year	20.00
Plumbing or steam-fitting establishment	(6)	(6)
Pool, billiards, or bagatelle, 1 table	1 year	35.00
Each additional table	1 year	15.00
Premium or gift agent	(11)	(11)
Promoter or financial agent	(12)	(12)
Public hall	1 year	25.00

- 1 Gross commission over \$1,000, \$1 per \$1,000 additional.
 2 Contracts over \$5,000, \$1 per \$1,000 additional.
 3 Gross receipts preceding year exceeding \$1,000; 1 per cent of excess, additional.
 4 Gross receipts preceding year exceeding \$1,000, one-half of 1 per cent of excess receipts additional.
 5 Rental value exceeding \$300 per annum, 3 per cent of excess additional.
 6 Taxed as contractor.
 7 Taxed as storage warehouse.
 8 Taxed as merchant, wagon tax additional.
 9 Taxed as merchant, transient.
 10 Taxed as auctioneer.
 11 Taxed as merchant.

KIND OF BUSINESS LICENSED.	Period.	License rate.
RICHMOND—Continued.		
Railway news company	(11)	(11)
Real-estate agent, including auctioneering	1 year	\$50.00
Renting	1 year	25.00
Loans on real estate	1 year	25.00
In business less than 5 years or commission not exceeding \$5,000 all privileges above.	1 year	50.00
Real-estate salesman, connected with office of agent, selling on commission	1 year	10.00
Roofer	(6)	(6)
Safe dealer	(11)	(11)
Sale and exchange stable or live-stock yard	(12)	(12)
Secondhand dealer	(11)	(11)
Shoe-repair shop	1 year	10.00
Shoe-shining establishment, each seat	1 year	1.00
Shooting gallery	1 year	25.00
Show, small, transient	1 month	10.00
Skating rink	1 year	50.00
Slot machine, each	1 year	1.00
Soda fountain, according to capital invested	1 year	10.00-50.00
Stallion, kept by other than livery stable	1 year	10.00
Stenographer, employing 1 or more assistants	1 year	25.00
Storage warehouse, merchandise, tobacco, etc.	1 year	100.00
Each additional house	1 year	50.00
Street-car advertising	1 year	200.00
Telegraph or telephone company	1 year	500.00
Theater, rate based on admission charge	1 year	75.00-200.00
Theater ticket speculator	1 year	50.00
Theatrical exhibitions, etc., transient	1 week	10.00
Tombstone or marble yard	(6)	(6)
Umbrella repairer	1 year	10.00
Undertaker	1 year	25.00
Upholstering, including packing and shipping	1 year	25.00
Vehicles:		
Cart, dray, or wagon, rate based on number of horses	1 year	7.00-20.00
Buggy	1 year	5.00
Hack or carriage, 2 horses	1 year	10.00
Automobile, rate based on seating capacity	1 year	10.00-25.00
Auto wagon or delivery, rate based on capacity in tons	1 year	10.00-25.00
Motorcycle delivery van	1 year	5.00
Wall papering or house decorating	(6)	(6)
Watchmakers and repairers, with no stock	1 year	10.00
Wood sawyers, with machine saw, other than dealers	1 year	10.00

ROANOKE.

Abstract or title guarantee	1 year	\$25.00
Agent or canvasser for—		
Books, periodicals, pictures, etc.	1 year	10.00
Manufactured articles or machines, not otherwise provided for, except licensed merchant.	1 year	25.00
Pictures, copying or enlarging	1 year	10.00
Printing establishment or book bindery outside city	1 year	10.00
Real estate, sale of	1 year	50.00
Renting houses	1 year	25.00
Architect, in practice less than five years.	1 year	15.00
5 years or more.	1 year	25.00
Attorney at law or conveyancer in practice less than 5 years.	1 year	15.00
Five years or more.	1 year	25.00
Auctioneer, general or real estate, each	1 year	25.00
Selling watches, clocks, jewelry, oriental rugs, bric-a-brac, etc.	1 year	1,000.00
Automobiles:		
For hire, rate based on passenger capacity	1 year	15.00-20.00
Motor or jitney bus	1 year	40.00
If limited to designated route	1 year	30.00
Continuous service of 12 hours per day over designated route	1 year	20.00
Bagatelle, Jenny Lind, or dexter table or indoor baseball or similar game, each	1 year	100.00
Banker, private	1 year	400.00
Bankrupt, assignee, trustee, fire or wreck stock, salvage company, transient vender for sale of.	1 year	200.00
Barber, 3 chairs	1 year	5.00
Each additional chair	1 year	2.50
Billiards or pool, 1 table	1 year	50.00
Each additional table	1 year	25.00
Billposter	1 year	25.00
Books, periodicals, maps, etc., other than religious works, agent for sale of or canvasser.	1 year	10.00
Bottling or manufacturing pop, ginger ale, etc.	1 year	50.00
Bowling, boxball, or skeeball, 1 alley	1 year	75.00
Each additional alley	1 year	25.00
Building and loan association, rate based on paid-in capital not exceeding \$400,000.	1 year	75.00-375.00
Additional on each \$1,000 exceeding \$400,000.	1 year	.50
Agent for, except those with principal office in city.	1 year	50.00
Mutual, confining business to Roanoke and suburbs	1 year	50.00
Butcher or fresh meat dealer	1 year	30.00
Cider, ciderine, cider phosphates, or other concoction not made wholly of pure apple juice, manufacturer or wholesale dealer	1 year	100.00
Retail dealer	1 year	25.00

12 Taxed as broker.

13 Taxed as commission merchant or auctioneer, according to business done.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ROANOKE—Continued.		
Circus, show, or menagerie, not in building:		
From the 10th to 30th of September.....	1 day.....	\$500.00
Sideshow or dime show under tent, whether connected with circus or not.....	1 day.....	100.00
Parade.....	1 day.....	1,000.00
Any other time, rate based on admission charge. Side show whether connected with circus or not.....	1 day.....	20.00-250.00
Ticket speculator.....	1 day.....	15.00
Civil engineer, in practice less than 5 years.....	1 day.....	25.00
5 years or more.....	1 year.....	15.00
Clairvoyant, fortune teller, palmist, or astrologer.....	1 year.....	25.00
Cleaning and pressing.....	1 year.....	500.00
Clothes sold from samples or by taking measurements.....	1 year.....	15.00
Coal peddling on streets in quantities of not more than 250 pounds, each vehicle.....	1 year.....	50.00
Collecting agency.....	1 year.....	10.00
Commission merchant or merchandise broker, commissions, \$2,000 or less.....	1 year.....	25.00
Additional on each \$1,000 or fractional part thereof, exceeding \$2,000.....	1 year.....	50.00
Dance hall or pavilion.....	1 year.....	10.00
Dentist, in practice less than 5 years.....	1 year.....	15.00
5 years or more.....	1 year.....	15.00
Dyeing establishment.....	1 year.....	25.00
Agent or solicitor for such establishment outside city.....	1 year.....	20.00
Electric light or power, sale of.....	1 year.....	(1)
Electric wiring.....	1 year.....	20.00
Exhibition, not otherwise provided for.....	1 week.....	10.00
	1 day.....	2.00
Express company, on intrastate business done through city office.....	1 year.....	250.00
Fish, fresh, sale of.....	1 year.....	50.00
Sold from wagons, each wagon.....	1 year.....	50.00
Futures, options, and stock, buying, selling, or taking orders on margin.....	1 year.....	500.00
Gas company.....	1 year.....	(2)
Compressed gas, manufacture of, except railroad company manufacturing for own use.....	1 year.....	100.00
Heat, sale of.....	1 year.....	(1)
Hotel.....	1 year.....	25.00
Not serving meals, 25 rooms or less.....	1 year.....	25.00
Each additional room.....	1 year.....	1.00
Horses, public sale of.....	1 year.....	50.00
Ice dealer.....	1 year.....	100.00
Manufacturer, each plant.....	1 year.....	50.00
Ice cream peddling, 1 vehicle.....	1 year.....	15.00
Each additional vehicle.....	1 year.....	10.00
Insurance broker or solicitor, not employed by regular agent for whole time.....	1 year.....	25.00
Intelligence office.....	1 year.....	25.00
Itinerant doctor, cancer, eye, or throat, or optician.....	1 year.....	25.00
Junk, dealer.....	1 year.....	250.00
Canvasser.....	1 year.....	125.00
Labor agency, agent, or solicitor.....	1 year.....	25.00
Laundry, hand.....	1 year.....	10.00
Power.....	1 year.....	25.00
Not licensed by Roanoke, each agent.....	1 year.....	25.00
Lending money secured by order or on assignment of time or wages, or by chattel mortgage or lien on personal property.....	1 year.....	400.00
Lightning-rod dealer or agent.....	1 year.....	100.00
Mercantile agency, doing a rating business.....	1 year.....	50.00
Merchant, rate based on amount of purchases if not exceeding \$4,000.....	1 year.....	30.00-35.00
On each \$100 in excess of \$4,000 and less than \$50,000 additional.....	1 year.....	.30
On each \$100 in excess of \$50,000, additional.....	1 year.....	.15
Merry-go-round, hobbyhorse, thriller, etc.....	1 month.....	25.00
Monuments, tombstones, etc., sale or manufacture, in addition to merchant's license.....	1 year.....	25.00
Moving pictures, rate based on admission charge.....	1 year.....	75.00-250.00
	1 month.....	15.00-50.00
	1 week.....	5.00-20.00
	1 day.....	1.00-4.00
With piano, phonograph, or like instrument on street.....	1 year.....	112.50-375.00
	1 month.....	22.50-75.00
	1 week.....	7.50-30.00
	1 day.....	1.50-6.00
Oil:		
Coal, kerosene, etc., sold or delivered from wagon on streets, in quantities of 25 gallons or less.....	1 year.....	30.00
Quantities exceeding 25 gallons.....	1 year.....	150.00
Illuminating or lubricating, each tank of 500 gallons or more capacity, in city.....	1 year.....	80.00
Organizer or promotor of corporations.....	1 year.....	150.00
Patent or quack medicines, soap, etc., sale of, on streets, by auction or otherwise.....	1 day.....	25.00
Patent rights, selling or offering for sale.....	1 year.....	25.00
Pawnbroker, not including merchandising.....	1 year.....	350.00
Peddler, not otherwise provided for.....	1 year.....	50.00
Penny arcade.....	1 day.....	50.00
Photographic or daguerrean artist, resident or itinerant.....	1 year.....	25.00

¹ One-half of 1 per cent of gross receipts.

² One half of 1 per cent of gross receipts derived from business in city.

³ In addition, 5 per cent of rental value of premises and furniture.

KIND OF BUSINESS LICENSED.	Period.	License rate.
ROANOKE—Continued.		
Physician, surgeon, veterinarian, osteopath, chiropractor, or other healer, in practice less than 5 years.....	1 year.....	\$15.00
5 years or more.....	1 year.....	25.00
Plumbing or gas fitting.....	1 year.....	20.00
Restaurant, dining room, lunch counter, or snack house.....	1 year.....	25.00
Ring game, knife rack, or baby rack, etc.....	1 year.....	250.00
	1 month.....	25.00
Sample or commission merchant, selling to consumer.....	1 year.....	100.00
Selling on streets, any article.....	1 week.....	5.00
Shoe-shine parlor, more than 1 and less than 3 employees, rate based on charge.....	1 year.....	10.00-25.00
Each additional employee.....	1 year.....	2.50
Shooting gallery.....	1 month.....	15.00
Show, magic lantern, vaudeville, etc., rate based on admission charge.....	1 year.....	75.00-250.00
	1 month.....	15.00-50.00
	1 week.....	5.00-20.00
	1 day.....	1.00-4.00
With piano, phonograph, or like instrument on streets.....	1 year.....	112.50-375.00
	1 month.....	22.50-75.00
	1 week.....	7.50-30.00
	1 day.....	1.50-6.00
Skating rink.....	1 year.....	100.00
	1 month.....	10.00
Slot machine.....	1 year.....	2.50
Soda fountain.....	1 year.....	5.00
Selling edibles except ice and ice cream, additional.....	1 year.....	25.00
Stable, boarding or feed.....	1 year.....	10.00
Livery or sale.....	1 year.....	25.00
In addition, on each stall.....	1 year.....	.50
Stallion or jack.....	1 year.....	25.00
Storage.....	1 year.....	25.00
Stocks, bonds, notes, or bills, bona fide sale of.....	1 year.....	50.00
Sold on margin.....	1 year.....	500.00
Sold on installment plan, if liable to lapse on failure to pay installment.....	1 year.....	200.00
Telegraph company, engaged in intrastate business.....	1 year.....	100.00
Telephone company, engaged in intrastate business.....	1 year.....	500.00
Theater or building used exclusively for theatrical or similar performances, admission \$1 or less.....	1 year.....	100.00
More than \$1 but less than \$1.50, additional.....	1 performance.....	5.00
More than \$1.50, additional.....	1 performance.....	15.00
Ticket, railway or steamship, sale of, by other than agent of company, each place of business.....	1 year.....	30.00
Tobacco, cigars, or snuff, retail.....	1 year.....	5.00
Trading stamps, checks, coupons, etc., selling or redeeming.....	1 year.....	500.00
Profit-sharing or like coupons, selling, redeeming, or giving.....	1 year.....	50.00
Undertaker, in addition to merchant's license.....	1 year.....	25.00
Vehicles, horse-drawn:		
Cart, dray, or wagon, 1 or 2 horse, respectively.....	1 year.....	2.50-5.00
Hack or carriage for hire, 1 or 2 horse, respectively.....	1 year.....	5.00-7.50
Wagon or feed yard.....	1 year.....	25.00
Water company.....	1 year.....	(1)
Wood yard.....	1 year.....	10.00

3.—GENERAL LICENSE TAXES.

The following statement shows for the different cities each kind of general license and the rate of tax imposed for the period specified.

CITY.	Kind of general license.	Period.	License rate.
LYNCHBURG...	Automobile, rate based on passenger capacity.....	1 year.....	\$5.00-\$18.00
	Motorcycle.....	1 year.....	2.00
	Motor truck, rate based on horsepower.....	1 year.....	10.00-20.00
NORFOLK.....	Automobile, rate based on horsepower.....	1 year.....	7.50-10.00
	Cart, dray, or wagon, rate based on number of horses.....	1 year.....	10.00-20.00
	Motor bicycle, rate based on horsepower.....	1 year.....	2.50-5.00
PORTSMOUTH...	Motorcycle.....	1 year.....	5.00
	Motorcycle.....	1 year.....	2.50
ROANOKE.....	Automobile.....	1 year.....	2.00

4.—LICENSE TAXES ON DOGS.

License taxes on dogs of either sex are levied in Lynchburg and Norfolk at the rate of \$1 and in Roanoke at the rate of \$2 per year; in Portsmouth and Richmond the annual rates on females are \$1.50 and \$2, respectively, and that on males \$1.

SPECIFIED SOURCES OF REVENUE—WASHINGTON. WASHINGTON.

135

I.—SPECIAL ASSESSMENTS.

a.—For public improvements.

The entire cost of opening and grading streets, setting curbs, paving streets and alleys, laying sidewalks, and building trunk and lateral sewers are assessed against benefited property in all of the cities reported. Seattle, Spokane, and Tacoma assess the cost of laying water mains on property benefited. Spokane levies special assessments against benefited property for 75 per cent of the cost of installing cluster or "white way" lights, and Seattle and Tacoma for 100 per cent of such cost in certain districts.

b.—For public services.

Spokane levies special assessments for 75 per cent of the cost of maintenance of cluster or "white way" lights in certain districts.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

No business taxes are levied without the issue of a license in Washington cities.

b.—Collected with issue of license.

The following statements show for each city the kinds of business licensed and the rates of tax imposed for the periods specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
BELLINGHAM.		
Auctioneer.....	3 months.....	\$37.50
Transient.....	1 day.....	25.00
Automobile for hire.....	1 year.....	5.00
Billiards and pool:		
1 table.....	1 year.....	15.00
Each additional table.....	1 year.....	10.00
Billposting.....	1 year.....	100.00
One block only.....	1 year.....	25.00
Bowling, boxball, indoor baseball:		
1 alley.....	1 year.....	15.00
Each additional alley.....	1 year.....	10.00
Candy and chewing gum.....	1 year.....	50.00
Carnival.....	3 days.....	30.00
	Each additional day.....	10.00
Circus, per car, rate based on admission charge.....	1 day.....	3.00-5.00
Dance hall.....	1 month.....	10.00
Distributor.....	1 year.....	50.00
Electrical worker.....	1 year.....	2.50
Employment office.....	1 year.....	10.00
Express and drayage:		
Horse-drawn, rate based on number of horses.....	1 year.....	3.00-5.00
Motor, rate based on capacity in tons.....	1 year.....	7.50-25.00
Ferris Wheel.....	1 month.....	25.00
	Each additional month.....	10.00
Hack, cab, etc.....	1 year.....	5.00
Jitney bus, for each passenger capacity.....	1 year.....	5.00
Jitney bus driver.....	1 year.....	4.00
Junk dealer.....	1 year.....	50.00
Merchant, temporary.....	1 day.....	25.00
Merry-go-round.....	1 month.....	25.00
	Each additional month.....	10.00
Moving-picture operator.....	1 year.....	5.00
Assistant operator.....	1 year.....	2.50
Oil dealer:		
1 horse-drawn wagon.....	1 year.....	25.00
Each additional wagon.....	1 year.....	10.00
1 motor wagon.....	1 year.....	50.00
Each additional motor wagon.....	1 year.....	25.00
Pawnbroker.....	1 year.....	50.00
Peanuts or pop corn.....	1 year.....	40.00
Peanuts and pop corn, together.....	1 year.....	70.00
Peddler, fruit, vegetable, fish, etc.:		
Horse or motor drawn vehicle.....	1 year.....	150.00
Pinshcart.....	1 year.....	50.00
Jewelry.....	1 day.....	100.00
Stationery and books.....	1 day.....	3.75
Other classes.....	1 day.....	3.00
Secondhand dealer.....	1 year.....	25.00
Shooting gallery.....	1 year.....	20.00
Skating rink.....	1 year.....	60.00
Street photographer.....	1 year.....	10.00
Street telescope.....	1 year.....	12.00
Taxi.....	1 year.....	5.00
Theater, rate based on seating capacity.....	1 year.....	75.00-125.00
	6 months.....	40.00-65.00
Trading stamps.....	1 year.....	100.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
EVERETT.		
Auctioneer:		
Furniture, farm implements, live stock.....	1 year.....	125.00
General merchandise.....	6 months.....	60.00
Jewelry.....	1 day.....	25.00
Automatic baseball.....	1 year.....	15.00
Automobile, express, dray, etc.....	1 year.....	10.00
Balloons, canes, and fans.....	1 day.....	3.00
Billiards or pool:		
1 table.....	1 year.....	15.00
Each additional table.....	1 year.....	10.00
Billposting and bill distributing.....	1 year.....	50.00
Boxball:		
1 alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Cane, knife, or doll rack.....	1 month.....	10.00
	1 week.....	5.00
	1 day.....	2.50
Dray and express, rate based on number of horses.....	1 year.....	5.00-10.00
Exhibition.....	1 day.....	10.00
Hack and cab.....	1 year.....	10.00
Hawker, selling by outcry.....	1 day.....	15.00
Huckster, fruit.....	1 month.....	25.00
Itinerant merchant.....	1 day.....	15.00
Junk dealer.....	1 year.....	50.00
Merry-go-round.....	1 week.....	25.00
	1 day.....	5.00
Motorcycle.....	1 year.....	10.00
Opera house and public hall.....	1 year.....	50.00
Pawnbroker.....	1 year.....	40.00
Peddler:		
With 2 horses.....	3 months.....	100.00
	1 day.....	5.00
With 1 horse.....	3 months.....	75.00
	1 day.....	4.00
On foot.....	3 months.....	50.00
	1 day.....	3.00
Penny arcade.....	1 year.....	50.00
Punch and Judy or similar show.....	1 month.....	10.00
	1 week.....	5.00
	1 day.....	2.00
Seavenger, city.....	1 year.....	25.00
Shooting gallery.....	1 month.....	5.00
	1 week.....	2.00
Skating rink.....	1 year.....	25.00
Tenpins:		
1 alley.....	1 year.....	10.00
Each additional alley.....	1 year.....	5.00
Tent show not otherwise provided for.....	1 month.....	200.00
	1 week.....	75.00
	1 day.....	25.00
Trained animal show.....	1 day.....	50.00
	Each additional day.....	25.00
Traveling photographer.....	1 day.....	5.00
Vender of medicine.....	1 day.....	25.00

SEATTLE.		
Auctioneer.....	1 year.....	\$200.00
Jewelry, additional.....	1 day.....	5.00
Imported goods.....	1 day.....	10.00
Baggage and passenger solicitor.....	1 year.....	1.50
Bill distributor.....	1 month.....	10.00
	1 week.....	1.00
Billiards or pool, each table.....	1 year.....	1.00
Billposter.....	1 year.....	150.00
Bowling, each alley.....	1 year.....	10.00
Circus, hippodrome, or menagerie, rate based on admission charge and seating capacity:		
Main show.....	1 day.....	100.00-300.00
Side show, each.....	1 day.....	10.00
Dance hall.....	1 year.....	25.00
Society.....	1 year.....	10.00
Detective agency.....	1 year.....	100.00
Dog, pony, or trained animal show, rate based on admission charge.....	1 week.....	50.00-250.00
	1 day.....	10.00-50.00
	1 year.....	50.00
	1 month.....	10.00
Doll and cane rack, etc.....		
Driver, automobile for hire:		
Original license.....	1 year.....	2.50
Renewal.....	1 year.....	1.00
Drug store.....	1 year.....	10.00
Electric sign hanger.....	1 year.....	25.00
Engineer.....	1 year.....	2.00
Entertainment.....	1 day.....	5.00
Hawker, in addition to peddler's license.....	1 day.....	10.00
Hotel runner.....	1 year.....	30.00
Junk:		
Shop.....	1 year.....	100.00
Wagon.....	1 year.....	12.00
Massage parlor.....	1 year.....	5.00
Merry-go-round, Ferris wheel, etc.....	1 year.....	50.00
	1 month.....	10.00
Moving pictures, museums, etc., rate based on admission charge.....	1 week.....	7.50-15.00
Natatorium.....	1 year.....	100.00
Pawnbroker.....	1 year.....	175.00

1 Plus 1 cent per square foot.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SEATTLE—Continued.		
Peddler:		
Dry goods, furnishing, clothing, rugs, carpets, furs, cutlery, or silk.....	1 year.....	\$200.00
	1 month.....	50.00
	1 day.....	5.00
Farm and dairy products:		
With wagon, rate based on number of horses.....	1 year.....	25.00-35.00
With pushcart or basket.....	1 year.....	15.00
Fish and shellfish.....	1 year.....	20.00
Jewelry, salve, drugs, cosmetics, medicine.....	1 week.....	50.00
Oil, illuminating or lubricating.....	1 month.....	5.00
Statuary, pictures, maps.....	1 year.....	50.00
Not otherwise provided for.....	1 month.....	5.00
Secondhand dealer.....	1 year.....	25.00
Sewer.....	1 year.....	25.00
Shooting gallery:		
With music.....	1 year.....	75.00
	1 month.....	10.00
Without music.....	1 year.....	50.00
	1 month.....	7.00
Skating rink.....	1 year.....	100.00
Temporary merchant.....	1 day.....	25.00
Theater, rate based on seating capacity:		
One performance per day.....	1 year.....	100.00-200.00
Continuous performance, vaudeville, and picture show.....	1 year.....	125.00-250.00
Vehicles for hire.....	1 year.....	4.00
Wild West, bronco busting, etc., rate based on number of cars used, each car.....	1 day.....	15.00

SPOKANE.

Auctioneer:		
Household goods, farm implements, and stock sold on premises.....	3 months.....	\$50.00
Live stock exclusively, no residence required.....	1 week.....	25.00
Not otherwise provided for.....	3 months.....	50.00
Automatic baseball.....	1 year.....	40.00
Automobile:		
Driver.....	1 year.....	2.50
For hire.....	1 year.....	5.00
Billiards and pool, rate based on number of tables.....	1 year.....	25.00-75.00
Billposter.....	1 year.....	100.00
Bowling alley or shooting gallery.....	1 year.....	40.00
Bowling alley and shooting gallery, together.....	1 year.....	60.00
Circus or hippodrome, rate based on seating capacity and admission charge.....	1 day.....	50.00-200.00
	Each additional day.....	25.00-100.00
Detective agency.....	1 year.....	50.00
Engineer, stationary.....	1 year.....	1.00-4.00
Express wagon.....	1 year.....	2.00
Hotel solicitor.....	1 year.....	5.00
Junk:		
Collector with wagon.....	1 year.....	10.00
Picker.....	1 year.....	5.00
Store.....	1 year.....	60.00
Merry-go-round.....	1 month.....	25.00
Messenger office.....	1 year.....	50.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Candy, gum, ice cream, confectionery, soft drinks.....	1 year.....	100.00
Fruit, vegetables, butter, eggs, and other farm produce:		
On foot.....	1 year.....	40.00
With wagon.....	5 months ¹	25.00
	7 months ²	50.00
Jewelry, rugs, and furs.....	1 year.....	100.00
Pop corn.....	1 year.....	40.00
Penny arcade.....	1 year.....	40.00
Phonographs, cineographs, kineoscope, or anatomical museum, charging 25 cents or less.....	1 year.....	200.00
Public scales.....	1 year.....	10.00
Restaurant or eating place.....	1 year.....	5.00
Skating rink.....	1 year.....	60.00
Theater, rate based on admission charge.....	1 year.....	100.00-200.00

¹ Minimum \$25, maximum \$300.² January to May.³ June to December.

KIND OF BUSINESS LICENSED.	Period.	License rate.
TACOMA.		
Advertising:		
Billboards, etc.....	1 year.....	\$500.00
Distributing printed matter.....	1 year.....	25.00
Posting in vehicles, etc.....	1 year.....	75.00
Stereopticon, moving pictures, etc.....	1 year.....	50.00
Auctioneer:		
Fixed place of business.....	1 year.....	120.00
No fixed place of business.....	1 day.....	5.00
Automatic baseball.....	1 year.....	10.00
Billiards or pool, each table.....	1 year.....	12.00
Bowling, each alley.....	1 year.....	10.00
Circus, hippodrome, trained animals, etc., each car used.....	1 day.....	44.00
Dance hall, rate based on square feet of floor space.....	1 year.....	15.00-50.00 ⁴
Exhibition, freaks, etc., temporary.....	1 week.....	10.00
	1 day.....	5.00
Gas plant.....	1 year.....	1,300.00
Gasoline supply station.....	1 year.....	50.00
Junk dealer, each wagon.....	1 year.....	25.00
Meat and food shop ⁵	1 year.....	2.00
Messenger service.....	1 year.....	100.00
Merry-go-round, swing, shock-the-chutes, cane and doll rack, etc.....	1 month.....	50.00
	1 day.....	2.50
Moving-picture house, suburban, not operating over 40 hours per week.....	1 year.....	50.00
Oil wagons, vending.....	1 year.....	5.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
Balloons, canes, etc.....	1 week.....	10.00
	1 day.....	2.00
Candy, pop corn, etc.....	1 year.....	20.00
Fish.....	1 year.....	20.00
Household utensils, etc.....	1 year.....	50.00
	1 month.....	5.00
	1 week.....	2.00
Jewelry, drngs, merchandise, etc.....	1 year.....	150.00
	1 month.....	15.00
Meats, farm and dairy products:		
On foot.....	1 year.....	25.00
	1 month.....	2.50
With 1 horse.....	1 year.....	100.00
	3 months.....	25.00
With 2 horses or automobile.....	1 year.....	125.00
	3 months.....	35.00
Stationery, books, maps, etc.....	1 year.....	50.00
	1 month.....	5.00
Readings, entertainments, etc.....	1 day.....	5.00
Scavenger and garbage, each vehicle.....	1 year.....	25.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery, penny arcade, etc.....	1 day.....	1.00
Storage room.....	1 year.....	5.00
Street fair or carnival.....	1 day.....	25.00
Street telescope.....	1 day.....	1.00
Theater, rate based on admission charge.....	1 year.....	75.00-100.00
Additional if moving pictures are shown.....	1 year.....	50.00
Vaudeville and moving-picture house, rate based on seating capacity.....	1 year.....	75.00-200.00
Vehicle for hire, passenger or baggage.....	1 year.....	2.00

⁴ Maximum, \$300 per day.⁵ Includes meat, fish and oyster markets, lunch rooms and restaurants, grocery, delicatessen, butter and cheese stores, bakeries, macaroni, candy, ice cream, vegetable, fruit, and refreshment stands.

3.—GENERAL LICENSE TAX.

In Seattle a charge of \$25 per year is imposed for permission to carry concealed weapons.

4.—LICENSE TAXES ON DOGS.

Dog taxes are collected in the various cities at the following rates, each, per year: Bellingham, Seattle, and Tacoma, males \$1, females \$2.50; Everett, males \$2, females \$3; and Spokane, males \$1.50, females \$4.

WEST VIRGINIA.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

Except in Huntington where no special assessments are levied for opening streets and in Charleston where only one-fourth of the cost of constructing trunk sewers is assessed against benefited property, special assessments are levied in Charleston and Huntington for the entire cost of opening, grading, and paving streets, paving alleys, setting curbs, laying sidewalks, and constructing lateral sewers. Wheeling also levies special assessments for the entire cost of laying sidewalks and constructing lateral sewers, and for two-thirds of the cost of opening, grading, and paving streets, paving alleys, and setting curbs.

b.—For public services.

No special assessments are levied for public services in West Virginia cities.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

Wheeling collects a tax of 2 per cent on the gross premiums of foreign fire insurance companies.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rate of tax imposed for the period specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
CHARLESTON.		
Auctioneer.....	1 year.....	\$30.00
Automobile.....	1 year.....	5.00
Bagatelle or similar table:		
1 table.....	1 year.....	20.00
More than 1 table—		
First table.....	1 year.....	25.00
Each additional table.....	1 year.....	10.00
Billiards or pool, etc.:—		
1 table.....	1 year.....	50.00
Each additional table.....	1 year.....	25.00
Books, maps, periodicals, etc., traveling agent.....	1 year.....	10.00
Bowling:		
1 alley.....	1 year.....	40.00
Each additional alley.....	1 year.....	15.00
Broker, stock, merchandise, etc.....	1 year.....	50.00
Bucket shop.....	1 year.....	500.00
Carnival, each separate attraction.....	1 week.....	5.00
Circus.....	1 exhibition.....	50.00
Circus and menagerie.....	1 exhibition.....	75.00
Side show in the vicinity of the above.....	1 exhibition.....	10.00
Clairvoyant or fortune teller.....	1 month.....	100.00
Collection agency or association.....	1 year.....	10.00
Corporation, chartered by state, with chief office outside of city.....	1 year.....	10.00
Dog and pony show.....	1 exhibition.....	30.00
Druggist.....	1 year.....	10.00
Express company or agent.....	1 year.....	250.00
Honso boat, trading, or like vessel.....	1 year.....	25.00
Insurance company or agent.....	1 year.....	10.00
Junk dealer.....	1 year.....	25.00
Lightning-rod agent, traveling.....	1 year.....	10.00
Magic-lantern, vitascope, or like show.....	1 exhibition.....	2.50
Menagerie, alone.....	1 exhibition.....	30.00
Merry-go-round, roller coaster, scenic railway, or like device.....	1 year.....	100.00
	6 months.....	50.00
	4 months.....	30.00
	1 week.....	10.00
Money broker or private banker.....	1 year.....	25.00
Moving-picture show or vaudeville, or both.....	1 year.....	125.00
	6 months.....	100.00
	3 months.....	75.00
	1 week.....	20.00
Organs or other musical instruments, sold from wagon.....	1 year.....	20.00
Patent rights, sale, or barter of.....	1 year.....	10.00
Pawnbroker.....	1 year.....	100.00
Peddler or hawker, rate based on number of horses.....	1 year.....	150.00-200.00
Without horse.....	1 year.....	50.00
Penny arcade.....	1 year.....	50.00
	6 months.....	35.00
	3 months.....	25.00
Pistols, revolvers, or other deadly weapons, sale of.....	1 year.....	25.00
Real estate agent or broker.....	1 year.....	50.00
Sewing machines, sale of.....	1 year.....	10.00
Shooting gallery.....	1 year.....	25.00
Show, not otherwise licensed.....	1 exhibition.....	10.00

KIND OF BUSINESS LICENSED.

Period.

License rate.

CHARLESTON. Continued.

Skating rink, roller.....	1 year.....	\$100.00
Slot machine:		
Penny.....	1 year.....	2.00
Other.....	1 year.....	5.00
Stoves or ranges.....	1 year.....	10.00
Tavern or restaurant.....	1 year.....	(1)
Telegraph company or agent.....	1 year.....	150.00
Telephone company:		
Local.....	1 year.....	100.00
Long distance.....	1 year.....	50.00
Ten-cent show or museum.....	1 week.....	20.00
	1 day.....	4.00
Theater or opera house.....	1 year.....	125.00
	6 months.....	100.00
	3 months.....	75.00
	1 week.....	20.00
Theatrical performance.....		
Tobacco, cigars, or snuff, etc.:—		
Retail.....	1 year.....	10.00
Cigarettes, cigarette paper, or wrappers in connection.....	1 year.....	25.00
Trading-stamp business.....	1 year.....	500.00
Trained animal show.....	1 exhibition.....	30.00
Vehicle, horse-drawn.....	1 year.....	3.00
Vender:		
Ice-cream, peanut, pop-corn, or candy, or refreshments of like nature on public streets.....	1 year.....	10.00
Using vehicle, horse-drawn.....	1 year.....	20.00
Wild West show.....	1 exhibition.....	75.00

HUNTINGTON.

Auctioneer.....	1 year.....	\$10.00
Bagatelle table.....	1 year.....	20.00
Billiards and pool.....	1 year.....	25.00
Bowling alley.....	1 year.....	40.00
Carnival, street.....	1 week.....	5.00
Cigarettes or tobacco.....	1 year.....	10.00
Circus.....	1 performance.....	50.00
Collecting agency.....	1 year.....	10.00
House boat.....	1 year.....	10.00
Insurance company.....	1 year.....	5.00
Junk:		
Dealer.....	1 year.....	25.00
Agent.....	1 year.....	10.00
Labor agency.....	1 year.....	100.00
Lightning rods, sale of.....	1 year.....	10.00
Menagerie.....	1 performance.....	30.00
Merry-go-round.....	1 year.....	100.00
Money broker.....	1 year.....	25.00
Moving-picture show.....	1 year.....	75.00
Museum.....	1 week.....	24.00
Organs, etc., selling.....	1 year.....	20.00
Patent rights, sale of.....	1 year.....	10.00
Pawnbroker.....	1 year.....	100.00
Peddler:		
With wagon, rate based on number of horses.....	1 year.....	150.00-200.00
On foot.....	1 year.....	50.00
Pistols, etc.....	1 year.....	10.00
Public car.....	1 year.....	25.00
Real-estate broker.....	1 year.....	10.00
Sewing machines, stoves, or ranges, selling.....	1 year.....	10.00
Shooting gallery.....	1 year.....	25.00
Side show.....	1 performance.....	10.00
Show:		
Magic lantern.....	1 performance.....	2.50
Trained animal.....	1 performance.....	30.00
Skating rink.....	1 year.....	100.00
Slot machine:		
Penny.....	1 year.....	2.00
Other.....	1 year.....	5.00
Stockbroker.....	1 year.....	50.00
Theater.....	1 year.....	125.00
	6 months.....	100.00
	3 months.....	75.00
	1 week.....	25.00
Trading-stamp business.....	1 year.....	500.00
Vender, itinerant.....	1 week.....	100.00
Wild West show.....	1 performance.....	50.00

WHEELING.

Auctioneer.....	1 year.....	\$1.00
Bagatelle, etc.:—		
1 table.....	1 year.....	20.00
More than 1 table—		
First table.....	1 year.....	25.00
Each additional table.....	1 year.....	10.00
Billiards or pool, etc.:—		
1 table.....	1 year.....	25.00
Each additional table.....	1 year.....	10.00
Bookmaking, racing or baseball, etc.....	1 year.....	52,000.00
At state fair.....	1 week.....	200.00
Bowling:		
1 alley.....	1 year.....	40.00
Each additional alley.....	1 year.....	15.00
Broker, stock, merchandise, etc.....	1 year.....	50.00
Bucket shop or agent, or dealer in futures.....	1 year.....	500.00
Carnival, each separate attraction.....	1 week.....	5.00

¹ Three per cent of yearly rental, minimum charge, \$5.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WHEELING—Continued.		
Cesspool.....	1 year.....	\$1.00
Circus.....	1 exhibition.....	50.00
Circus and menagerie combined.....	1 exhibition.....	75.00
Collection agency.....	1 year.....	10.00
Concert, lecture, exhibit, or minstrel or musical show, rate based on admission charge.....	1 day.....	2.00-5.00
Distributing samples, circulars, etc.....	1 year.....	25.00
Dog or pony show.....	1 exhibition.....	30.00
Druggist.....	1 year.....	2.00
Ferry landing within city limits.....	1 year.....	50.00
Gunpowder or mining powder, sale of.....	1 year.....	5.00
Hawker of drugs, medicines, toilet articles, etc., on streets, vacant lots, etc.....	1 day.....	50.00
Hotel, restaurant, eating house, etc.....	1 year.....	(1)
House boat or like vessel.....	1 year.....	10.00
Junk dealer, with store or warehouse.....	1 year.....	25.00
Agent, solicitor, salesman, etc.....	1 year.....	10.00
Labor agency to transport labor outside of state.....	1 year.....	100.00
Lightning rods, traveling salesman.....	1 year.....	50.00
Magic lantern, vitascope, or like show.....	1 exhibition.....	2.50
Menagerie.....	1 exhibition.....	25.00
Merry-go-round, scenic railway, etc.....	1 year.....	100.00
	6 months.....	50.00
	4 months.....	30.00
	1 week.....	10.00
Money broker or private banker.....	1 year.....	25.00
Nitroglycerin or dynamite.....	1 year.....	5.00
Organs or other musical instruments, sold from wagon.....	1 year.....	20.00
Patent rights, selling.....	1 year.....	10.00
Pawnbroker.....	1 year.....	100.00
Peddler or hawker.....	1 year.....	50.00
	1 month.....	10.00
	1 week.....	5.00
Pistols, dirks, slung shots, etc., selling.....	1 year.....	10.00
Pontoon bridge, at public wharf.....	1 year.....	50.00
Real-estate agent.....	1 year.....	50.00
Sewing machines, traveling salesman.....	1 year.....	10.00
Shooting gallery.....	1 year.....	25.00
Show, not otherwise licensed.....	1 exhibition.....	10.00
Skating rink, roller.....	1 year.....	100.00
Slot machine: Penny.....	1 year.....	2.00
Other.....	1 year.....	5.00
Stoves or ranges, traveling salesman.....	1 year.....	10.00
Street stand, for fruit, candy, trinkets, etc., or for taking pictures or operating a weighing machine.....	1 year.....	100.00
	1 month.....	10.00
	1 week.....	5.00
Ten-cent show or museum.....	1 week.....	20.00
	1 day.....	4.00

(1) Three per cent of yearly rental.

KIND OF BUSINESS LICENSED.	Period.	License rate.
WHEELING—Continued.		
Theater, opera house, moving-picture show, or nickelodeon.....	1 year.....	\$160.00
	6 months.....	130.00
	1 week.....	20.00
	1 year.....	5.00
Tobacco, cigars, snuff, etc., retail.....		
Cigarettes or cigarette paper or wrappers in connection, retail.....	1 year.....	10.00
Trading-stamp business.....	1 year.....	500.00
Trained-animal show.....	1 exhibition.....	30.00
Vender, itinerant.....	1 year.....	500.00
Whariboat, kept at the north end of public wharf.....	1 year.....	75.00
Wild West show.....	1 exhibition.....	50.00
Wrestling, boxing, and running matches, etc.....	1 day.....	5.00

3.—GENERAL LICENSE TAXES.

The following statement shows each kind of general license tax collected in the different cities and the rates of tax imposed for the periods specified.

CITY.	Kind of license.	Period.	Rate.
CHARLESTON.....	Automobile.....	1 year.....	\$5.00
	Motorcycle.....	1 year.....	3.00
	Pistol permit.....	1 year.....	15.00
	Vehicle, horse-drawn.....	1 year.....	3.00
HUNTINGTON.....	Automobile.....	1 year.....	.50
	Motorcycle.....	1 year.....	1.00
WHEELING.....	Automobile.....	1 year.....	10.00
	Motorcycle.....	1 year.....	3.00
	Vehicles: Hack, 2-horse.....	1 year.....	7.00
	Wagon, cart, dray, or private carriage, rate based on number of horses up to 4.....	1 year.....	3.00-7.00
	Each additional horse.....	1 year.....	.50
	Timber wheels or omnibus, rate based on number of horses.....	1 year.....	5.00-10.00

4.—LICENSE TAXES ON DOGS.

License taxes on dogs are collected by the different cities at the following rates, each, per year: Charleston, males \$2, females \$3; Huntington, males and females \$1 each; and Wheeling, males \$1, females \$5.

WISCONSIN.

1.—SPECIAL ASSESSMENTS.

a.—For public improvements.

For certain public outlays or improvements made by the cities of Wisconsin, special assessments on real property benefited are levied as follows:

For the opening of streets: Kenosha, La Crosse, Madison and Superior, the total cost; Milwaukee and Oshkosh, the amount to which the property is adjudged to be benefited; Racine, not to exceed 5 per cent of the assessed valuation of the property.

For the grading of streets: La Crosse, Madison, Milwaukee, Oshkosh, and Superior, the total cost; Racine, 40 cents per front foot.

For the paving of streets and alleys and the construction or improvement of curbing and sidewalks: Kenosha, La Crosse, Oshkosh, Racine, and Superior, the total cost; Madison, the total cost of sidewalks and two-thirds of the cost of curbing and of paving streets and alleys; Milwaukee, the total cost of paving streets, up to \$3 per square yard and one-half of the remainder, if any, and the total cost of curbing and sidewalks and of paving alleys.

For the construction or improvement of trunk sewers: Madison and Superior the total cost; La Crosse and Oshkosh, \$1.60 per lineal foot.

For the construction or improvement of lateral sewers: La Crosse, Madison, and Superior, the total cost; Oshkosh, \$1.60 per lineal foot; Kenosha, from \$1.41 to \$4 per lineal foot; Racine, not to

exceed \$1.50 per lineal foot; Milwaukee, the total cost up to \$1.60 per lineal foot.

For breakwater construction or improvement special assessments are levied in Kenosha to the amount to which the property is adjudged to be benefited, which sometimes equals the entire cost. For stone wall construction or improvement for the protection of the Lake Michigan shore special assessments are levied in Racine for a part of the cost.

For the extensions of water mains Madison levies one-half the cost and Milwaukee levies the total cost up to \$1.20 per lineal foot.

b.—For public services.

For certain current expenses sustained or public services performed by the cities of Wisconsin, special assessments on real property benefited are levied as follows: For sprinkling streets: Kenosha, Milwaukee, Oshkosh, Racine, and Superior, the total cost. For oiling streets: Kenosha and Milwaukee, the total cost; Racine, an unreported proportion of the cost. For the ornamental lighting of streets in the business section of Kenosha and for Corinthian or "white way" lighting in Racine, two-thirds of the cost. For the removal of snow and ice and for cutting weeds: Kenosha, La Crosse, Madison, Milwaukee, Oshkosh, and Racine, the total cost. For repairing sidewalks: Milwaukee and Oshkosh, the total cost; Superior, an unreported proportion of the cost. For cleaning vaults, La Crosse, the total cost. For scavenger work, Superior, an unreported proportion of the cost.

2.—BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC.

a.—Collected without issue of license.

All the cities reported collect without the issue of a license certain business taxes levied at rates prescribed by the statutes, as follows:

The tax on net incomes ranges from 1 to 6 per cent, of which 70 per cent is retained by the city collecting, 10 per cent is paid to the state, and 20 per cent is paid to the county in which collected, special provisions being made in the case of proprietors of grain elevators or warehouses. The tax on the gross earnings of telephone companies varies from 2½ per cent to 5 per cent, the city retaining 85 per cent of the tax, and the state receiving the remainder. Casualty insurance companies are taxed 2 per cent of their gross premiums; fire and marine insurance companies, 2½ per cent of their gross premiums; and life insurance companies, 3 per cent of their gross income from all sources.

b.—Collected with issue of license.

The following statements show for the different cities each kind of business licensed and the rate of tax imposed for the period specified.

KIND OF BUSINESS LICENSED.	Period.	License rate.
KENOSHA.		
Auctioneer.....	1 year.....	(1)
Cement sidewalk layer.....	Not limited.....	\$5.00
Cigarettes.....	1 year.....	5.00
Circus.....	1 day.....	50.00
Dog and pony show.....	1 day.....	25.00
Drain layer.....	Not limited.....	1.00
Junk dealer.....	1 year.....	25.00
Meat.....	1 year.....	1.00
Merry-go-round.....	1 day.....	2.00
Milk dealer.....	1 year.....	1.00
Peddler.....	1 year.....	20.00
Plumber.....	1 day.....	5.00
Transient merchant.....	1 day.....	2 30.00
Vender or street corner salesman.....	1 day.....	1.00-2.00
LA CROSSE.		
Auctioneer.....	1 year.....	\$100.00
Billiards or pool, each table.....	1 year.....	5.00
Bowling, each alley.....	1 year.....	10.00
Cigarettes.....	1 year.....	5.00
Circus, rate based on admission charge:		
Main show.....	1 day.....	50.00-100.00
Side show.....	1 day.....	25.00
Dance hall.....	1 year.....	5.00
Druggist.....	1 year.....	10.00
Electrician:		
Contractor.....	1 year.....	10.00
Other.....	1 year.....	3.00
Gunpowder.....	1 year.....	4.00
Hotel runner.....	1 year.....	15.00
Milk.....	1 year.....	1.00
Pawnbroker.....	1 year.....	10.00
Seavenger.....	1 year.....	50.00
Show or theater, rate based on seating capacity.....	1 year.....	25.00-75.00
MADISON.		
Auctioneer, rate based on gross receipts.....	1 year.....	³ \$5.00-\$50.00
Boat and launch, rate based on passenger capacity.....	1 year.....	5.00-10.00
Bowling, each alley.....	1 year.....	10.00
Carnival, rate fixed by license board.....	1 day.....	150.00-300.00
Cement walk layer.....	1 year.....	25.00
Circus, rate based on size.....	1 day.....	25.00-200.00
Cigarettes.....	1 year.....	5.00
Dance hall.....	1 year.....	5.00
Drain layer.....	1 year.....	5.00
Electrician.....	1 year.....	10.00
Fortune teller and mind reader.....	1 day.....	5.00
Hack and baggage.....	1 year.....	5.00
Milk dealer.....	1 year.....	1.00
Peddler, rate fixed by license board.....	1 day.....	1.00-5.00
Pool or billiards, each table.....	1 year.....	10.00
Riding gallery, rate based on receipts.....	1 day.....	.50-1.00
Roller skating rink.....	1 year.....	200.00
Seavenger.....	1 year.....	1.00
Shooting gallery.....	1 year.....	10.00
Theater, per seat.....	1 year.....	.20
Transient merchant, rate fixed by license board.....	1 day.....	5.00-20.00

¹ 20 per cent of amount of gross sales.

² If a \$500 bond be given, no license fee is required.

³ Plus 2 per cent of gross receipts.

KIND OF BUSINESS LICENSED.	Period	License rate.
MILWAUKEE.		
Auctioneer.....	1 year.....	\$150.00
Automobile renting.....	1 year.....	5.00
Billiards and pool, each table.....	1 year.....	10.00
Billposting.....	1 year.....	50.00
Bowling, each alley.....	1 year.....	5.00
Business vehicles for transportation of persons:		
Carriage, 1-horse.....	1 year.....	3.00
All other.....	1 year.....	5.00
Circus.....	1 day.....	500.00
Drays.....	1 year.....	2.00
Drivers, vehicles for hire.....	1 year.....	2.00
Employment bureau, charitable and educational.....	1 year.....	2.00
Exhibitions.....	(1)	(1)
Express wagon, rate based on number of horses.....	1 year.....	3.00-5.00
Intelligence office.....	1 year.....	50.00
Women only.....	1 year.....	10.00
Jitney bus.....	1 year.....	10.00
Junk shop.....	1 year.....	25.00
Klondike stampede.....	1 year.....	5.00
Loan broker.....	1 year.....	5.00
Merchant, nonresident.....	1 day.....	20.00
Omnibus:		
Continuous use.....	1 year.....	10.00
Special for picnics, etc.....	1 year.....	5.00
Pawnbroker.....	1 year.....	150.00
Pharmacist.....	1 year.....	10.00
Runner, hotel or lodging house.....	1 year.....	30.00
Seavenger, each wagon.....	1 year.....	10.00
Secondhand store.....	1 year.....	10.00
Show, dog and pony.....	1 day.....	50.00
Each additional day.....		10.00
Tallyho or Columbian coach, 4 to 6 horses.....	1 year.....	50.00
Theater.....	1 year.....	30.00
Ticket broker.....	1 year.....	100.00
OSHKOSH.		
Advertising agent.....	1 year.....	\$15.00
Auctioneer.....	1 year.....	10.00
Billposter.....	1 year.....	50.00
Bowling, each alley.....	1 year.....	10.00
Cigarettes.....	1 year.....	5.00
Circus, 2 performances.....	1 day.....	50.00
Drain layer:		
Original license.....	1 year.....	2.00
Renewal.....	1 year.....	.50
Druggist.....	1 year.....	10.00
Hack and jitney.....	1 year.....	1.00
Junk dealer.....	1 year.....	5.00
Menagerie, 2 performances.....	1 day.....	25.00
Merry-go-round.....	1 day.....	3.00
Milk dealer.....	1 year.....	1.00
Pawnbroker.....	1 year.....	100.00
Peddler.....	1 year.....	10.00
Plumber.....	1 year.....	1.00
Pool, each table.....	1 year.....	3.00
Seavenger.....	1 year.....	5.00
Secondhand dealer.....	1 year.....	10.00
Shooting gallery.....	1 year.....	20.00
Sidewalk contractor.....	1 year.....	2.00
Skating rink.....	1 year.....	5.00
Theater.....	1 year.....	100.00
Traveling merchant.....	1 day.....	5 20.00

RACINE.		
Auctioneer.....	1 year.....	\$100.00
Billposter.....	1 year.....	25.00
Cigarettes.....	1 year.....	5.00
Circus.....	1 day.....	125.00
Pony.....	1 day.....	25.00
Clairvoyant, fortune teller, or palmist.....	1 day.....	10.00
Hawker, rate based on number of horses.....	1 year.....	10.00-50.00
Jitney, per passenger capacity.....	1 year.....	1.00
Junk shop.....	1 year.....	10.00
Merry-go-round.....	1 day.....	1.00
Milk dealer.....	1 year.....	1.00
Pawnbroker.....	1 year.....	25.00
Peddler, foot.....	1 year.....	15.00
Plumber.....	1 year.....	.50
Pool, each table.....	1 year.....	10.00
Revelers.....	Not limited.....	1.00
Theater.....	1 year.....	150.00
Nickel.....	1 year.....	50.00
Transient merchant.....	1 day.....	3.00-10.00

⁴ At the discretion of mayor.

⁵ Plus 20 per cent of amount of gross sales.

SPECIFIED SOURCES OF REVENUE—WISCONSIN.

KIND OF BUSINESS LICENSED.	Period.	License rate.
SUPERIOR.		
Auctioneer.....	1 year.....	\$50.00
Billiards and pool, each table.....	1 year.....	5.00
Billposter.....	1 year.....	25.00
Bowling, each alley.....	1 year.....	5.00
Cigarettes.....	1 year.....	5.00
Circus, rate based on number of cars.....	1 day.....	25.00-300.00
Clairvoyant.....	1 year.....	10.00
Dairy, rate based on number of cows.....	1 year.....	.50-1.00
Dance hall.....	1 year.....	10.00
Drain layer.....	1 day.....	1.00
Dray or hack, rate based on number of horses.....	1 year.....	5.00
Hotel.....	1 year.....	2.50-5.00
House moving.....	1 year.....	1.00
Junk dealer.....	1 year.....	2.00
Merry-go-round.....	1 year.....	10.00
Moving pictures.....	1 day.....	5.00
Pawnbroker.....	1 year.....	25.00
Patent-medicine show or exhibition.....	1 year.....	125.00
Peddler:	1 day.....	20.00
Foot.....	1 month.....	5.00
Horse.....	1 month.....	15.00
Secondhand dealer.....	1 year.....	5.00
Shooting gallery.....	1 year.....	20.00

KIND OF BUSINESS LICENSED.	Period.	License rate.
SUPERIOR—Continued		
Street carnival.....	1 week.....	\$60.00
Taxicab or jitney, per passenger capacity.....	1 year.....	1.50
Theater.....	1 year.....	50.00
Transient merchant.....	1 day.....	20.00

3.—GENERAL LICENSE TAXES.

No general license taxes are imposed by the cities of Wisconsin.

4.—LICENSE TAXES ON DOGS.

Annual license taxes on dogs are levied by Wisconsin cities as follows: La Crosse, Madison, and Oshkosh, males \$1, females \$2; Superior, males \$1, females \$3; Kenosha, males \$1, females \$4; Milwaukee, males and females \$2; and Racine, males \$2, females \$5.





000 280 866 5

